



ATTS NEWSLETTER

JAN - MAR 2002

116

EDITOR'S COMMENTS

This issue contains an article on the unique Missouri patterns (P5-8) and an auction for them. The present owner wishes to remain anonymous, so Carl will be conducting the auction. This may well be a once in a lifetime opportunity, so bid! Carl also received a group of tokens which he will send if you send him a SASE. You can add to your collection at both ends of the spectrum. Don't say there aren't some benefits to being a member of ATTS.

In the last issue I asked for comments on the AZ 1 mill tokens, both Mike Strub and Nick Sapone responded. Their comments appear with mine elsewhere herein. When I hit upon a topic that interests members I will publish what they send me on it, especially when more than one is interested. I am reminded of an old Tumbleweeds cartoon where a character is crawling through the desert, the sun beating down on the bleached buffalo skull, and he reaches a sign near a garbage can which reads "This is your hell-hole, please keep it clean!" Well, this is your newsletter, so send anything you think might interest the members, or you will get what I have to write, which might more fittingly go in the round receptacle. Thanks to all of you who have sent me articles and information. Some of you have sent articles from other publications, if you do, please include the name and address of the publisher/editor so that I may contact them for permission to reprint the article. Thanks. I am working on some articles from information some of you have sent, and I have a few of Merlin's articles left. But, as you can see from the contents of the *Newsletter*, there are still new discoveries to be made and converts to be gained.

ADVERTISEMENTS

FOR SALE: Ohio sales tax stamps complete with vendor's stub attached:

S-235 1c	\$1.50	S-250 6c	\$1.50	S-251 9c	\$1.50
possibly S-215 or S-240		12c has B letter	\$1.50	S-253 15c	1.50
S-254 30c	1.50	S-255 60c	3.00	S-244 \$1.50	5.00
S-261 3c staple holes (1/2 size)	\$0.50				

Note -- all the above in CU or mint condition. See M&D for descriptions.

Dave Piatt, Rt.52, Stout, OH45684

COLLECTOR needs the following IL metal provisionals to complete collection -- Moline (L62A, 63Ac, 63Bb, 63Bc) and Rock Island (L88Ab, 88Ba, 88Db). Also need most IL paper issues. Indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704.

FREE MY WANT list on Ohio sales tax stamps, send a stamped self-addressed envelope, or exchange lists if you have one. Have some extra stamps will trade. James Bird, 132 East 3rd St., Dayton, OH 45402

BOOK FOR SALE: *Chain Stores in America: 1859-1959*, by Godfrey Lebhar of *Chain Store Age* magazine. Excellent history of origin of the chain store and its growth in the 1920s and 1930s, and reaction against these stores. VG condition, but mild waviness of paper at top (water damage). In VG dust jacket with 3/4" chip back panel and chipping top of spine. \$20 postpaid. Tim Davenport, P.O. Box 136, Corvallis, OR 97339

A few extra sales tax tokens for sale or trade.
Please add 55¢ postage per 10 tokens, except rolls are postpaid.

Mike Strub, 3630 Brookdale Lane, Waterford, MI 48328-3516

State	Denom	Catalog	Composition	Grade/Price
Alabama	1/10¢	AL-S1	Aluminum	Unc \$1
Arixona	1/10¢	AZ-S5B, C, or D	Copper	AU+ 30¢, Brilliant Unc 50¢
	1/10¢	AZ-S5D	Copper	Spotted BU Roll of 50 \$6, BU ROLL \$10
	1/2¢	AZ-S2	Copper	VF 10¢, EF 20¢, AU+ 30¢, BU 50¢, BU Roll (50) \$12
Colorado	1/5¢	CO-S2B	Aluminum	AU 50¢
	1/5¢	CO-S5A	Red Translucent Red Plastic	EF 25¢
Illinois	3/20¢	IL-S4	Aluminum Square	BU \$1
Missouri	1/10¢	MO-S7	Zinc	VF 10¢
Oklahoma	1/10¢	OK-S1	Aluminum	EF 20¢
	1/2¢	OK-S6	Brass	VF 10¢
Utah	1/10¢	UT-S1	Aluminum	AU 50¢
Washington	1/5¢	WA-S1	Aluminum	VF 10¢, EF 20¢, AU 30¢, Unc 50¢
	1/3¢	WA-S4	Fiber	Fine 50¢
	1/3¢	WA-S5	Olive-gray fiber	Fine 50¢, EF \$1.00, Unc \$2.00
	1/3¢	WA-S8	Myrtle Green Plastic	EF 50¢
	1/3¢	WA-S9	Light Green Plastic	EF 50¢
	1/3¢	WA-S12	Aluminum	VF 10¢, EF 20¢, AU 30¢, Unc 50¢

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with ads (so far not a problem).

STILL AVAILABLE: *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 Postage & handling, from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + p&h.

FOUR MISSOURI PATTERNS

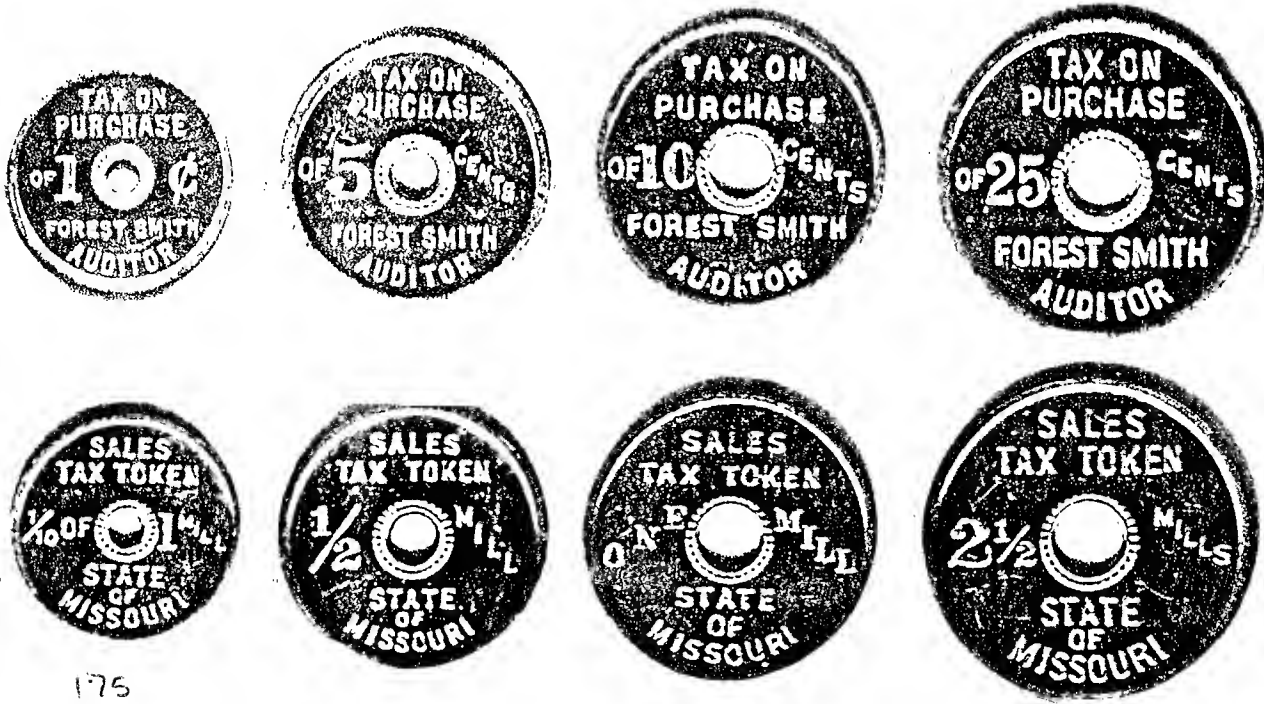
Merlin K. Malehorn (H-10)

In the M&D catalog, at the bottom of page 154, there are sketches of four metal patterns from Missouri. They are for 1/10 mill, 1/2 mill, 1 mill, and 2 1/2 mills.

When the catalog was being developed, tokens to provide illustrations were borrowed from everyone who was known to have something that needed to be illustrated. However, the owner of these four patterns was unknown. So the previous catalog, *Chits*, was used as a source, and sketches were made based on the illustrations in that book. Some details were lost in

the process, therefore the illustrations in M&D don't show everything.

Recently, the owner of these four patterns has made himself known to us. He has provided photographs of both faces of each. The photos are dark; they do not reproduce as "brightly" as we might like, but they are more accurate than the sketches in M&D. Here they are, enlarged 2X. Notice that Forrest Smith's first name is misspelled, as is the case with some other MO patterns. The tokens are aluminum. The diameters in millimeters, from left to right, are 16, 18, 20, and 22.



AUCTION

The patterns MO-P5 through P8 are to be bid on individually. The MINIMUM bid for EACH pattern is \$125.00. If you want them all you must bid at least \$500.00. Postage, insurance, etc. is extra. The highest bid received by Carl by May 1, 2002 (or two weeks after the *Newsletter* is received if there is a delay [that would be a surprise wouldn't it?]) will win the lot. Send bids to:

Carl Cochrane
12 Pheasant Dr.
Asheville, NC 28803-3320

e-mail: clcochrane@Prodigy.net

NEWS AND OTHER STUFF

(mostly "stuff")

Merlin K. Malehorn (H-10)

Pictures

As some of you know, I've been having trouble getting good reproducible illustrations for the columns I help members write. I had been using a local outfit that I had "trained" to make the quality I wanted, but they went out of business. Since then I've not found a printer that makes the quality I'm looking for. I can get good reproduction on line drawings, which reprint just the same as words, but photographs that are various shades of gray just don't come out very well. So you'll have to bear with me on a few pictures.

Nontaxables

My wife and I were up at the local Staples the other day to get some supplies. While we were checking out, I was nosing around the cash register and found a little foldup paper labeled NONTAXABLE CUSTOMER CARD APPLICATION. That "nontaxable customer" caught my eye, so I picked up one of the papers to bring home. I found on the inside a statement that to get such a card, the applicant has to provide a copy of his/her Tax Certificate and give the Tax Number, Expiration Date, and State Valid. I

presume the "State Valid" means the state in which the Tax Certificate is valid. The implication that an individual must have a personal Tax Certificate was interesting.

I suspect there's a requirement in every state that an individual who meets stated criteria have a Tax Certificate to be shown under certain conditions, which in some cases results in the individual getting a Customer Card. Presumably, every retail outlet would want to see the Certificate and (maybe) would issue a Customer Card or arrange for the equivalent for that particular business.

I don't intend to pursue this matter any further. If there is someone who wants to explore this, you might check with your state Department of Revenue or whatever it's called in your state. Otherwise, you could go around to various businesses such as Staples, Borders, Old Navy, etc., etc., and maybe talk to the manager to see "whassup", if anything. (Pardon me, but I couldn't resist the temptation to write "whassup".) Since I'm not on Internet yet, I don't know but what you could find useful information through that activity.

FOR SALE

A collector (not sales tax tokens) sent me several sales tax tokens that were in a collection that he bought. Being a true collector he could not stand to see them going in the trash.

They are all circulated. Anyone who would like them just needs to send me a self addressed stamped envelope.

He also sent a copy of Jerry Schimmel's book *U.S. State Issue Sales Tax Tokens*. For this you will need to send a stamped (57¢) 6 1/2 " by 9 1/2 " envelope.

Here is a list of the tokens: (1 unless noted)

OPA red token ("Vc")

AZ-1 (2), AZ-2

MO-5, MO-6, MO-7, MO-8

NM-4

OK-2, OK-3

UT-1, UT-2, UT-4

WA-5 (2), WA-7

Numbers are Schimmel numbers.

If you are interested contact me at: Carl Cochrane; 12 Pheasant Dr.; Asheville, NC 28803; clcochrane@prodigy.net.

Check Your Mailing Label!

If there is an "02" (or larger or "L" or "H") on your mailing label that means that you are "paid up" for 2002. If there is an "01" AND there is a red mark on your mailing label, then you are not paid up for 2002. (This is as of 1 March, 2002.) You need to send Carl Cochrane your dues (\$8) in order to receive the next copy of the newsletter. His address is 12 Pheasant Dr.; Asheville, NC 28803.

Another Sales Tax Token Dispenser

Circumstantial evidence links unique specimen to Missouri

by Tim Davenport

I had a dream about sales tax tokens this morning, not that I usually dream about such things. I will take that as a sign that I should be writing up my “new finds” for the newsletter, however. This little gem is the first of two.

I am an eBay habitué—it’s the greatest of inventions for collectors. My current collections include Russian history books and pamphlets, Soviet political posters from the revolutionary period, and pop-punk records—I’m not

even sure why I decided to look up the words “SALES TAX” on that day in July of 1999, as my interest in the field is that strictly of a reader rather than an active collector. What I found was most interesting: the wooden dispenser shown at the left. The merchant standing with arms akimbo is wearing a red vest and trousers, a red-striped shirt, and a white apron. The skin is painted peachy-pink and the hair black: a nice multi-colored paint job. The base of the dispenser is navy blue with the legend “I GOTTA COLLECT SALES TAX” painted in yellow. Two round depressions, clearly meant to hold 1- and 5-Mill tokens, were cut into the base. The dispenser was obviously intended to sit on the counter of a merchant and to serve the dual purpose of reminding the customer of the necessity of paying the new tax as well as to provide receptacles for the new fractional cent devices associated with the tax.

Bidding on this item opened around \$10, I recall, and I figured that buying and reselling this item would be a simple way to make a couple

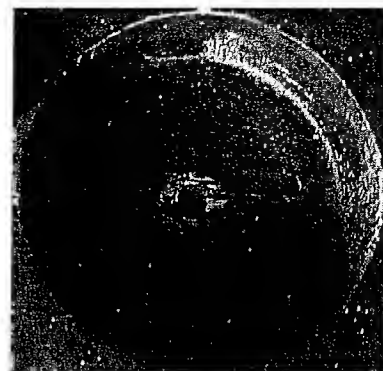


bucks for my other collecting interests. Unfortunately, someone else had designs on the dispenser, and as bidding went through the \$50 mark, I bit my lip and waved a fond farewell. I hoped that I had lost to an ATTS member.

Fearing the worst, I decided to at least do my duty as a numismatist and document the item. The seller was from Kansas, a woman named Linda, and she was kind enough to not only email me a picture of the dispenser but also to take a new close-up photograph of the circular depression in the base (below right)—which clearly shows a tiny center-hole surrounded by a wear-mark in the paint, as if dual attachments had been screwed or tacked into the base of the unit. Linda did not have a metric ruler handy, but from her measurement of the opening, I quickly determined that the opening was somewhat larger than the first series of Missouri “milk-tops.” I emailed her back and specifically asked her about the possibility that this item had come from neighboring Missouri rather than Kansas. On July 19 she replied, “I am not sure if it is from Kansas or not, I bought a lot of things from an estate sale here, but the lady that had it was from St. Louis, MO, so it is most likely from there.”

Good enough for me! I attribute this item to Missouri, circa 1935, and speculate that the complete dispenser had two vertical tubes attached to the base to increase token capacity. Others are free to theorize differently.

As a final note, I will remark that the black-and-white photo here doesn’t really do the item justice. I will have the color graphic available for viewing on the web for a short time at the following address: <http://members.aol.com/shoehutch/taxman.gif>, or interested collectors can send me \$2 postpaid for a nice color print of the graphic on 8 x 10 photo paper at P.O. Box 136, Corvallis, OR 97339.



ARIZONA DISCOVERIES, PARTS III-V

In *Newsletter* #113 Mike Strub made reference to a new AZ-S5 sub-variety he had discovered ("D"). In #114/5 I mentioned that three brass tokens I bought from Mike were not the same color as my AZ-S5B, which I had acquired some years ago from another source. I speculated as to possible reasons for the difference in color and invited comments, which, as promised, are published here.

Here are Mike Strub's comments:

I have found that AZ-S1, 2, 5 and 6 vary so much in color that I am confused as to how to tell the difference. I believe that the more yellow, or even greenish, hues are brassy, whereas the pink/orange/brown hues are cuprous. However, cuprous coloration is often just toning; I have dipped some of the crummy-looking tokens (in an attempt to remove spots) which I have attributed as S5 and S6, and while they go in looking like copper, they come out looking like brass – confirming my attribution.

I classified my tokens as AZ-S5B and C because AZ-S1 doesn't have a "C"; and they were found in roll AZ-O4 – which is attributed as containing "S5B and S5C mixed". (D is a sub-variety of what was called C.) So despite the copper color, I figured they had to be brass – and this is born out by the color of the dipped examples.

Perhaps Merlin has an opinion he can share with us. I sent him copies of what I called AZ-S5B,C, and D.

Nick Sapone R-517

Your Arizona Discoveries, Part II article was also of some special interest to me since I too ordered some of the tokens. I admit to using the M & D catalog to refresh my memory since these die varieties can be a little "taxing" and I hope that others can follow my line of reasoning in reply.

There certainly is some color difference between these tokens and possibly some brass alloy variations that help to cause it. The copper tokens I ordered from Mike Strub appear much more like brass to me, which is just the opposite of what you noticed. Although I don't need as many as I purchased I did get a roll of each AZ-S5B, C and D for research purposes and eventual trading. Right away I noticed that all of them have the light color or brassy look instead of the anticipated copper that was advertised. I assumed it was only another person's opinion and didn't worry about it further while admiring Mike's newly discovered die variety as well as the other very nice tokens he sent. I can't explain the color variations between your tokens and mine except that during minting it might have been easy to confuse these very similar looking metals when they are bright and shiny new. A mix up like that could give us these metal varieties but that too is unproved and they might all be variations of the brass alloy.

All of my AZ-S5 varieties appear to be of brass, including those I already had. I can't say that I have ever seen a copper example but after rereading the Arizona history in my M & D catalog and hearing of recent reports it sounds like copper examples could have been made and if so some might now be appearing. Since S5's are listed as brass any copper pieces would also be unlisted varieties or as you said S1's instead. But then (if) C and D varieties were in the first issue (S1), why are they not also in the S3 and S4 issues that were made using the same dies?

If the C and D sub varieties are not found in the earlier S3 aluminum and/or S4 zinc issues then they might be only of the S5 issue. But how then to explain any (copper) S5's that might well be S1 instead?

A key factor to sorting this out lies in our ability to determine copper from brass with a high degree of certainty. That might not be as easy as it sounds since high temperatures and small alloy variations or impurities can alter the appearance of metals and in this case perhaps both the brass and copper were affected.

Storage is another variable to consider plus a variety of opinions from a variety of observers. Sounds a bit like we could get bogged down on this one but we all should be able to tell aluminum from zinc so why not look for C and D varieties in those tokens. It appears that the same dies (A and B) were used in making all four of the 16 mm Arizona token issues since all of them have at least those two varieties. If none of the C or D varieties are found in the S3 or S4 issues then I would be inclined to believe that they are likely to be from the last dies made and near the end of production too. This would indicate that C and D die varieties would only occur in the S5 issue.

I might also venture a guess that any uncertain copper or brass tokens, those with hard to identify metal content due to a light color, probably are of a brass alloy and therefore S5's as catalogued. The few that I have are like those listed in the M & D catalog except of course for Mike Stub's new AZ-S5D variety mentioned earlier, which I am anxious to hear more about.

Members who should not feel to deeply "taxed" by this small request can do the necessary research. They can provide feedback by checking their AZ- S3 and S4 tokens for the possibility of yet undiscovered C and D (or other) varieties that might be among them.

We might also learn of something different or about additional sub varieties while in the process of more fully enjoying our Arizona tax tokens.

SASE enclosed along with three examples of the AZ-S5B, C and D for your inspection and comparison in regard to your Arizona Discoveries request for comments project. I would rather have true copper examples, which would be unlisted but you can return these at your convenience, there is no hurry.

I hope these bits of information and comments are found to be helpful in your research and by the way congratulations on continued great newsletters!

My own additional comments are as follows: The AZ-S5B I already had is clearly brass, it is yellow. The three tokens I received from Mike are more copper colored, although not as red as the AZ-S1As I had. The three tokens Nick sent to me for examination, that he had received from Mike, are the same color as the three I got from Mike. I agree with both Nick and Mike that they look brass until you compare them to one that is clearly brass. I mentioned that I took them to a Seattle Coin Club meeting and all but one member said they were brass, until I showed them my brass 5B. The other member said it seemed more copper than brass to him even before he saw mine. That member is Ken Hill, who is a collector of errors and varieties, and a big wheel in CONECA. I asked his opinion on my speculations and for the most part he found them reasonable, where he disagreed I will so note. My conclusions are drawn from studying a very small group of tokens, specifically: 2 AZ-S1As, 3A, 3B, 3 - 4Bs, 5B, 2 each from Mike of 5B, C, & D, and a poor reproduction of 1B. Obviously, the sample is too small to make any conclusive assertions, but the results are suggestive.

It seems likely that the reason Arizona produced tokens was to subsidize at least part of its copper mining industry. It is likely, especially as the tokens contained no precious metal, that no one was too concerned about making sure the alloy was constant throughout the issue. It therefore seems probable that color alone is not a reliable test for determining whether the token is S1 or S5. In looking through back issues of the *Newsletter*, as well as in M&D and *Chits, Chislers and Funny Money*, it appears that we have only secondary sources as to the amounts of tokens produced and their composition. According to Tim Davenport the Gordon Jones hoard showed that about 75% of the pieces were *bronze* (emphasis in the original), not brass(1). As I understand it, one adds tin to copper to get bronze, and a little more tin to that to get brass. It seems reasonable to conclude that Mike's pieces might be better classified as bronze, as they appear to be between copper and brass. Tim also cites a newspaper article that says that "the tokens will be manufactured of brass or copper -- probably brass with a cooper wash"(2). However, that still begs the question whether they are the first (S1) or last (S5) group of 1 mill tokens produced.

The next question is the quantity produced. The *Arizona Republic* indicates the initial order was for 5 million, with an immediate reorder of either 4 or 5 million more, depending upon whether you accept that paper's article on September 1 or 3, 1937, as accurate(3). If the latter figure is correct then either the 4:1 ratio of 1 mill to 5 mill tokens was not honored(2), all of S1 & S2 (according to M&D mintage figures) was produced immediately(4), there were more S1 produced than M&D says, or some S3 was produced. It seems unlikely that S3 (aluminum) would have been produced without some comment surviving, so it seems likely one of the other alternatives is correct.

It is also clear that the rays of the sun on the C & D dies are sufficiently different from those on the A & B dies that there is no possibility that those two groups of dies could be from the same hub. Ken informs me that there were probably significantly more dies used than I had thought. He says 50,000 to maybe 100,000 tokens per die pair might have been struck. With some 15.8 million S1 and S3-5 pieces struck(4), that means about 158-316 dies were used (Ken inclines to the higher number). If more than 15.8 million were produced that would increase the number of dies. Bearing in mind that some 5.5 million pieces were scraped, there could be a significant number of dies that we will be unable to find representatives of. It seems likely that Nick is right when he suggests that if there are no C & D examples for 3 & 4, that all those tokens must have been struck either before (S1) or after (S5) them. It seems more likely it would be after as there might be the need to make a new hub if there had been no use of the previous one for some time (although M&D indicates that S4 & 5 were struck in 1941-2(4), *Chits* indicates S5 was struck in 1945-6(5)). Also, as Mike found dies B-D together, it seems likely that they might have been struck near in time to each other, and given the Jones hoard, that these pieces may be from it. However if there is no evidence of that, only speculation, we should make that clear. On the other hand, the fact that dies A & B are known for all four metals indicates that one hub was used for all, and it could be the C & D hub was first, and was damaged, and the A & B hub replaced it. There is no reason for any differences between the dies except the human inability to reproduce them exactly. The only possible exception is that the horizontal shading of die A could represent the color red (as used in heraldry)(6), and it appears that that part of the Arizona state seal is red. It may have been decided that this detail was not worth the extra effort (and cost) for later issues, so it was left out. Given that the A die examples are earlier issues, and there are none in the later issues, including Mike's example(7), that conclusion is not unreasonable. However, Ken disagreed with me and thought it quite likely that the lines could have been polished out

without otherwise changing the appearance of the die. Given that at least as far back as *Chits* examples of all four metals have been catalogued as having what M&D calls dies A & B it does not seem likely there was a clear switch from one hub to the other. Although the metal may not be a good test, and therefore all A&Bs are either S1 or S5 and all C&Ds are the other, the fact Mike found many Bs among his C&Ds, and they all appear (from the six examples I have seen, and Nick's comments) to be struck from the same alloy would seem to eliminate such a simple solution.

Next we examine individual dies of the various types. I found a number of die breaks and cracks that I believe can be used to distinguish between the dies. I believed that such things never got better, only worse. Ken told me that until recently so had he, but he had seen examples of a US coin where a minor die crack had been removed by polishing. However, he examined my tokens and felt that they would still fall under the general rule, as they were larger and had lost part of the metal. The most interesting thing I found here was that both the S5Bs that Nick and I received from Mike were obviously struck from the same die pair, Nick's later than mine as the die breaks are more pronounced. Interestingly, they have different die alignments. Ken says that is most likely the result of a loose set-screw rather than my thought that production had been interrupted and the dies realigned differently when it was resumed. An examination of other tokens from this group could verify this fact. It also appears that the S5B I had previously (which is clearly brass) MAY have been struck from the same dies, and, possibly one of my S4Bs as well. Neither Ken nor I are willing to say that all four tokens are struck from the same dies, but we cannot rule it out. Nor can we rule out that the S1B illustrated in *ATTS Newsletter* #63 (Oct-Dec 1988), p.3 is not also struck from those dies, but the photo reproduced so poorly it is hard to tell. If the same dies struck both an S1 and S5 it knocks a lot of holes in any theory, but if it means that one of the pieces should have been attributed as the other sub-variety it makes sense. That seems the more reasonable interpretation IF the pieces were struck from the same dies. I have tried to

FIG. 1
S4B

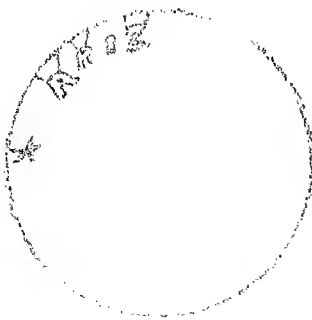


FIG. 2 - S5B (BRASS)

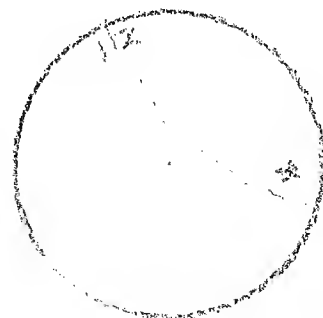
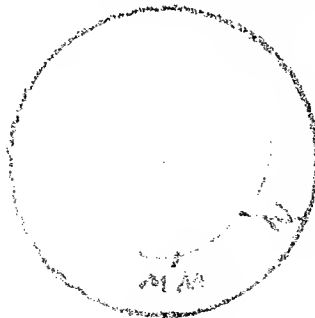


FIG. 3
S5B
(CRACKS)

FIG. 4
(REV.)
S5B

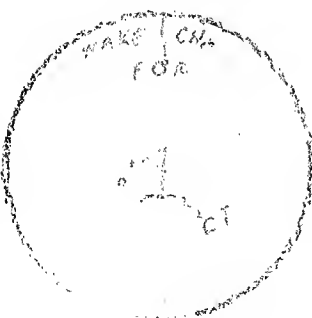


FIG. 5
S4B

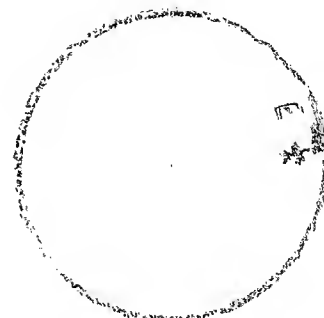
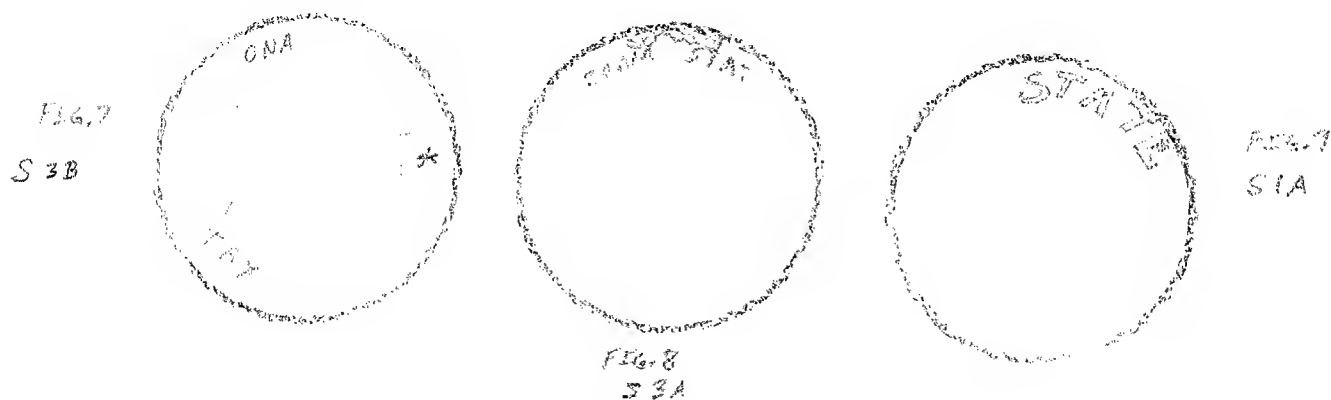


FIG. 6
S4B

draw the salient features in the accompanying figures. The left star is almost on the rim (it is not centered between the rim and the inner circle), and the tops of the letters A, R, and Z in ARIZONA have broken into the rim (fig. 1) in S4B. All these features appear in S5B and the two examples of that which came from Mike. In addition there is indication of a circular break in the inner circle from the right edge of the first "M" to the left edge of the "N" in COMMISSION. This corresponds to the cud described for S1B in *Newsletter* #63. If all these pieces are from the same dies the issue order is 4, brass 5, my "Mike" 5, Nick's "Mike" 5, 1. If you are not sufficiently confused the brass 5 shows a die crack from the lower right of the "N" in COMMISSION to the rim. Only Nick's 5 shows the same crack, but much fainter. Ken thinks it possible that the crack may have been polished away, but returned later. Both pieces from Mike show a die break all the way across the token from between the I and Z in ARIZONA to below the right star. The reverse of these tokens also shows some die cracks, from the rim between the E and C in MAKE CHANGE and from the lower right of the "1" to the second C in CORRECT. In addition there are some cracks off the "1" and two raised areas in front of the "1." See figs. 2 -4.

I have included drawings of the other significant breaks: 4Bs with a break by the right star; another with the C & O of COMMISSION breaking into the rim, and the rim from 12 o'clock to 3 o'clock crumbling; 3B with cracks to the right of the final A in ARIZONA, left of T in TAX, above right star (the latter two probably link up but my piece is worn in the center so does not show it); 3A tops of NA ST in ARIZONA STATE breaking into rim; 1A tops of TE in STATE breaking into rim; and another with a crack from the rim through the last O in COMMISSION to form a "ground line" under the cow and turn towards the bottom of the token.

Please let me know what comments you have, and I will run parts VI, VII,



- (1) *ATTS Newsletter* #61 (Apr-Jun 1988) p.7.
- (2) *ATTS Newsletter* #61 (Apr-Jun 1988) p.8, quoting *Arizona Republic* for June 10, 1937, pp.1 & 4.
- (3) *ATTS Newsletter* #61 (Apr-Jun 1988) p.10 & 12, citing *Arizona Republic* for September 1, 1937, pp.1 & 7, and September 3, 1937, p.7, respectively.
- (4) Malehorn, Merlin K. and Tim Davenport, *United States Sales Tax Tokens and Stamps*, pp. 29-30 (1993).
- (5) Pfefferkorn, Michael G. and Jerry F. Schimmel, *Chits, Chislars, and Funny Money*, p.14 (1977).
- (6) Rothery, Guy Cadogan, *Concise Encyclopedia of Heraldry*, p.vi (1994 reprint of 1915) (and you thought I did not seek obscure references for your benefit).
- (7) *ATTS Newsletter* #113 (Apr-Jun 2001), p. 4.

OHIO ADDRESSOGRAPH PLATE

Jim Calvert (R-533)

(with New Finds Editor Merlin K. Malehorn H-10)

Several Ohio addressograph plates have been reported over the past few years. The plates were to be used by vendors when they purchased the sales tax receipts. The vendors paid for the receipts and recovered the cost by collecting the Ohio state sales tax on purchases by customers.

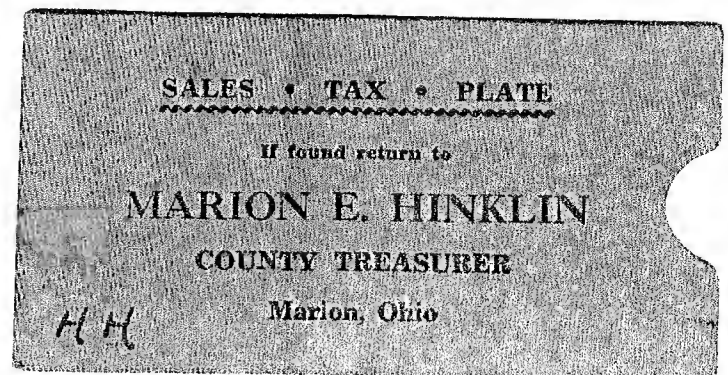
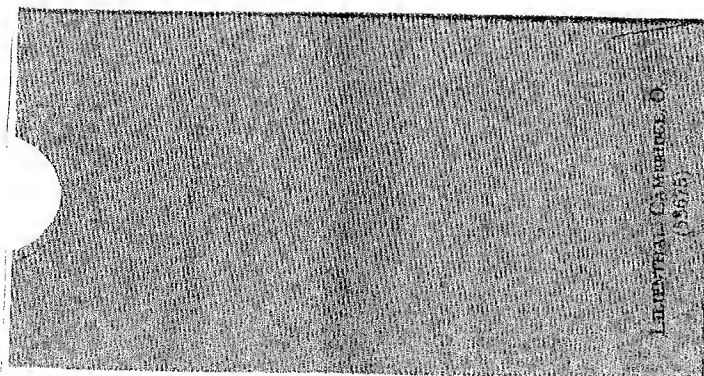
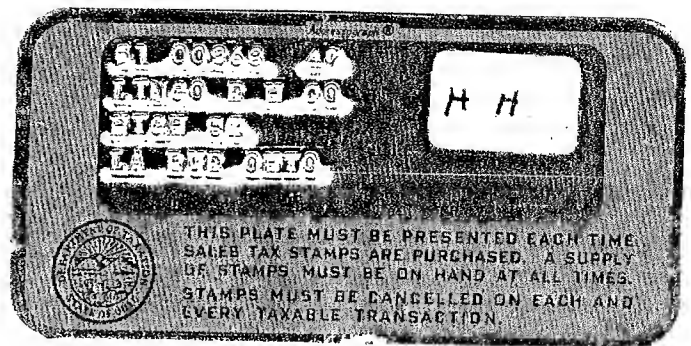
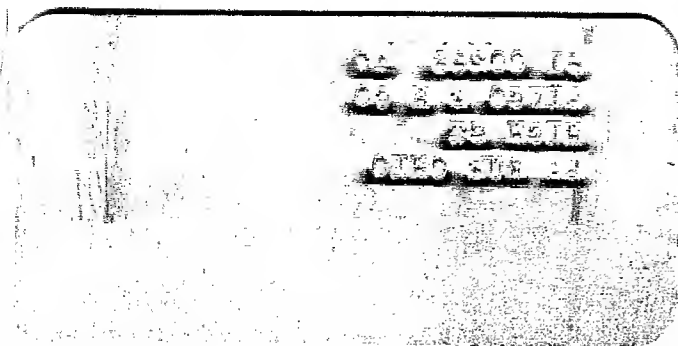
Jim's report includes the plate, the reverse of the plate, and a small container in which the vendor could keep the plate. Here are some pictures full-size.

The inscription on the plate is 51 00268 40 / LTNCO E H CO / HIGH ST / LA RUE OHIO. The reverse includes an impression of the plate and some directions for the vendor, as you can see. The little white sticker with H H may be an identifying initial by the vendor's authorized user, or it could be something else. Note that the initials H H are also on the lower left

corner of the envelope. The plate is aluminum. The color of the card on the reverse is red, except for the black impression of the plate.

You can read the inscription on the envelope for yourself. On the reverse you can see that it was made by Lilienthal, Cambridge, O(hio); the number in parentheses is probably the product number assigned by Lilienthal. The color of the envelope is red.

Note also that the envelope identifies the County Treasurer as the responsible official. This definitely suggests that the sales tax receipts were "wholesaled" by the state government and the county treasurers throughout the state were the "middlemen" who sold them to the vendors. (Marion is the county seat of Marion County, by the way.) This is somewhat different from some states with tokens, which sometimes wholesaled the tokens to banks.



FINANCIAL REPORT
DECEMBER 1, 2001 - FEBRUARY 28, 2002

Balance 12/1/01	\$ 577.90	Income (1/1-1/31) Dues & Donations	413.00
Expenses (12/1-12/31) Postage, supplies	0.57	Balance 1/31/02	\$ 648.59
Income (12/1-12/31) Dues	0.00	Expenses (2/1-2/28) Postage & copying	0.34
Balance 12/31/01	\$ 577.33	Income (11/1-11/30) Dues & Donations	50.00
Expenses (1/1-1/31) Postage Newsletter	1.23 340.51	Balance 2/28/02	\$ 698.25

The balance for February covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. At this time there are still a few who need to send their dues in for 2002. From what I can tell, our finances should be in good shape to cover expenses for the rest of the year when these dues are received.

DONATIONS: Donations this year are \$91. Thanks to Pascal Brock, Terry Capps, Roy Eggert, Clarence Glenn, Steven Koczan, Richard Lane, James Majoros, Jeffrey McFarland, George Schwenk, Brian Smith, Harvey Thamm, Edward Tupper, and Peter Volberg for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT
December 1, 2001— February 28, 2002

NEW MEMBERS:

REINSTATEMENTS:

DROPS: Thomas Pennock

MEMBERSHIP (February 28) 116

ATTS NEWSLETTER

Official Quarterly Publication of

The American Tax Token Society

Marc J. Duvall, *Editor*; 1621 Bigelow Ave N
Seattle, WA 98109

Membership is \$8 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 in Canada) for Life Membership. Send dues to the treasurer: Carl Cochrane ATTS; 12 Pheasant Dr.; Asheville, NC 28803.



ATTS NEWSLETTER

APR - JUN 2002

117

EDITOR'S COMMENTS

Just when I had lulled you into a true sense of security that you could rely on me to be late, I go and get an issue out on time. Hey, accidents happen! Well, it will probably never happen again.

This issue contains the results of the auction of the unique Missouri patterns (P5-8), Merlin's preliminary comments on the Arizona tokens, more Kentucky, Missouri, and Ohio items, as well as forms to claim your refund for the Canadian GST/HST. My parents were in Canada recently so I asked them to pick up some information on the subject. I downloaded the FAQs and cut them to fit the *Newsletter*. I hope the red and blue print shows up. You see what happens when you leave me to my own devices?

I owe Leo Bledsoe an apology for not putting his ad in the last issue. So to make up for my error, I have written a small article about the wood he has for sale. He sent one to me with his ad, which has been added to the ATTS collection. Thanks Leo; and thanks to all of you who have sent me articles and information. Some of you have sent articles from other publications, if you do, please include the name and address of the publisher/editor so that I may contact them for permission to reprint the article. Thanks. I am working on some articles from information some of you have sent, and I have a few of Merlin's articles left. But, as you can see from the contents of the *Newsletter*, there are still new discoveries to be made and converts to be gained.

Tax Refunds for Tourists 旅行者のための の税金還付

It's easy!

- Save your receipts
- Have your receipts for goods stamped at Canada Customs - hotel invoices do not require a stamp
- Fill out the attached application form
- Mail application form with receipts

簡単です！

- レシートを保存する
- カナダ税関で物品のレシートにスタンプを受ける（ホテルの領収証はスタンプ不要）
- 添付の申請書用紙に記入する
- 申請書をレシートとともに郵送する

Frequently Asked Questions

Who can get the tax back?

What taxes are refunded?

What sort of things can I get a tax refund on?

What is not eligible for a refund?

What receipts qualify for a refund?

I need to keep my receipts for warranty and expense account purposes. Can I send you photocopies?

I have some receipts for goods I purchased that are for less than \$50. Can I get a refund on these items?

I travelled with my wife to Canada and some of the receipts I have are in her name. Can I apply for both of us?

Do I need to stop at Canada Customs at the border if I am leaving Canada by car?

Is it better to request that I receive my refund by cheque in United States dollars or on my credit card when I apply for my refund by mail?

Can my business claim a tax refund?

I am planning a trip to Canada. Are there steps I should take to make sure I get a tax refund?

Who can get the tax back?

Non-resident visitors to Canada are entitled to receive a tax refund as well as non-resident businesses, tour operators, non-resident meeting planners and convention organizers.

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What taxes are refunded?

Most goods and services you purchase in Canada are subject to a goods and services tax (GST) or harmonized sales tax (HST). GST at 7% is charged throughout Canada except in the provinces of Nova Scotia, Newfoundland, and New Brunswick. In these provinces, HST at 15% is charged instead. In Quebec, GST is referred to as the taxes sur les produits et services (TPS).

You can claim a refund of Canada's federal taxes (GST and HST) as well as Quebec provincial tax (see below for new rules on Quebec provincial tax refund). The following chart shows the different taxes for which you can claim a refund, and their rates:

Goods and Services Tax (GST/TPS) 7%
Harmonized Sales Tax (HST/TVH) 15%
Quebec Sales Tax (TVQ) 7.5%

What is not eligible for a refund?

There is no refund for tax you paid on: meals and beverages; wine, liquor, beer or other alcoholic beverages; tobacco products; automotive fuels; transportation, such as air, train, or bus tickets and car rentals; services, such as dry cleaning, shoe repairs, auto repairs, entertainment, and parking; professional services such as wedding or funeral services; rentals of travel trailers and all other recreational vehicles; cruise ship cabin or berths; purchases of an interest in a time-share arrangement; and goods consumed or left in Canada.

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What receipts qualify for a refund?

Receipts qualify for a tax refund if:

- they are original (no photocopies, reprints, credit card slips);
- they are for short term accommodation (less than one month at each lodging establishment) or for goods exported from Canada within 60 days of purchase;
- each individual receipt for goods shows a minimum purchase amount of at least \$50 before taxes; and
- the combined total of all your receipts is at least \$200 before taxes.

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I need to keep my receipts for warranty and expense account purposes. Can I send you photocopies?

Unfortunately, no. The Government of Canada requires that all receipts submitted for refunds be original and does not accept photocopies.

The Quebec provincial tax (in addition to the GST) is refundable on goods purchased *prior to October 1, 2000*. The Quebec provincial tax refund on goods does not apply after October 1, 2000. The Quebec provincial tax is refundable on hotel accommodation for hotel stays until October 31, 2001.

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What sort of things can I get a tax refund on?

You can claim a tax refund on short term accommodation (less than one month at each lodging establishment) and on goods that you have purchased and are taking or shipping home within 60 days of purchase.

I have some receipts for goods I purchased that are for less than \$50. Can I get a refund on these items?

No. In order to get a refund on a particular receipt, it must be for a total of at least \$50 (before taxes) in purchases. If the receipt is for less than \$50 (before taxes) it is not valid for a refund and cannot be combined with other receipts.

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I travelled with my wife to Canada and some of the receipts I have are in her name. Can I apply for both of us?

No. The names on any receipts submitted must be in the same name as the applicant. The only exception is for hotel bills. You may submit a hotel bill on behalf of your family or group as long as a list of the individuals is included in your application.

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Do I need to stop at Canada Customs at the border if I am leaving Canada by car?

If you are leaving Canada by car, foot or tour bus you presumably will not have a public transport ticket. Consequently, if you intend to apply for a tax refund for goods that you purchased while in Canada you must stop at the land border crossing and have these receipts validated by Canada Customs. If you only intend to apply for a tax refund on hotel accommodation, you need not stop since there is no requirement to have accommodation receipts validated. Please remember if you are planning a driving trip to Canada to stop at Canada Customs upon exiting to have receipts for goods validated.

[to top](#)

Is it better to request that I receive my refund by cheque in United States dollars or on my credit card when I apply for my refund by mail?

If you have a Visa, MasterCard or American Express credit card, we recommend that you request to be paid directly on to one of these credit cards. In some countries there can be a fee levied by your bank to cash a cheque and you can avoid this by being paid directly on to your credit card.

It does not matter whether you bought the items with the credit card or not, we are simply using your credit card to pay you. We keep all information you supply to us including your credit card number secure and confidential.

Can my business claim a tax refund?

Yes. Non-resident businesses may claim a tax refund for hotel rooms provided in Canada and paid for by the company. You or your non-resident employees must have used the accommodation. More details can be found at [Information for Business Applicants](#). Furthermore, if your business hosts a meeting in Canada, you may qualify for a tax refund as an organizer.

[to top](#)

I am planning a trip to Canada. Are there steps I should take to make sure I get a tax refund?

Yes! A little preparation will help you save lot of money on your trip to Canada. Remember to keep all of your original receipts and your ticket which you will use to leave Canada. A good idea is to keep an envelope during your trip in which you can place all your receipts as you acquire them. If you ship goods home obtain proof of shipment from the shipper.

If you do not have a public transport ticket because you are leaving Canada by car, tour bus, or on foot at a land border crossing, you must stop at the border at Canada Customs and have your receipts for goods validated. This is not necessary if you will only be claiming for hotel accommodation.

Follow this advice and getting your hard earned tax dollars will be easy!

AUCTION RESULTS

The sale of the patterns MO-P5 through P8 was a resounding success. The four patterns sold to one buyer for \$696.00, greatly exceeding the minimum bid of \$500.00. Carl informs me that the previous owner was so pleased that that individual donated 10% (\$70.00) to ATTS. The new owner has graciously allowed Meritt to borrow the pieces to photograph them for a future issue of the *Newsletter*. Congratulations to the winner, and thanks to all for your support.

Please take a moment to read these rules:

- As a visitor to Canada, you are entitled to a GST tax refund on hotel accommodation and goods you are taking home with you.
- You must submit **original invoices** — no photocopies or credit card slips.
- Your refund claim must be at least \$14.00 in GST (\$200 in pre-tax purchases) and each individual receipt must show at least \$3.50 in GST (\$50 in pre-tax purchases).
- Please remember to **sign your application and get your receipts for goods stamped by Canada Customs at the airport before leaving Canada** — you should have your goods with you when you get your receipts stamped.
- Hotel invoices do not require a Customs stamp.
- If you are leaving Canada by train, ferry, or cruise ship and have a refund claim for goods, you must enclose your original ticket showing how you left Canada.
- If you are leaving Canada by car or bus and have a refund claim for goods, you must stop at the border and have your receipts stamped at a Canada Customs office or participating duty free shop.

下記の規定をお読みください。

- ホテル宿泊と持ち帰る物品だけが 還付の対象となります。
- 領収証の原本を提出しなければなりません (コピーまたはクレジットカードの控えは不可)。
- 還付の請求はGSTが最低\$14であること (課税前で\$200の購入)で、各レシートのGSTが最低\$3.50であること (課税前で\$50の購入)。
- 申請書にサインすることと、カナダを離れる前に空港のカナダ税関で物品のレシートにスタンプを受けることを忘れないでください (レシートにスタンプを受けるときはその物品を所持していなければなりません)。
- ホテルの領収証には税関のスタンプは必要ありません。
- 自動車、列車かバスでカナダを離れる場合で、還付請求をする物品がある場合は、国境でカナダ税関事務所または取り扱い免税店へ行き、レシートにスタンプを受けなければなりません。

QUESTIONS?

Call us toll free from anywhere in Canada at
1-800-993-4313 or (604)893-8478 or visit
our website: www.canadataxrefunds.com

ご質問がございましたら、カナダ国内どこからでも
フリーダイヤルの1-800-993-4313か(604)893-8478
にお電話ください。または当社のウェブサイトをご
覧ください。 www.canadataxrefunds.com

Did you get your goods receipts stamped at Canada Customs?
カナダ税関で物品のレシートにスタンプを受けましたか?

Application Form 申請書

OFFICE USE ONLY
当社記入欄

ローマ字でご記入ください

LAST NAME / NOM DE FAMILLE / 姓

FIRST NAME / PRÉNOM / 名

MAILING ADDRESS / ADRESSE POSTALE / 郵送先住所

CITY / VILLE / 市

STATE / PROVINCE / ÉTAT / 都道府県

COUNTRY / PAYS / 国

ZIP CODE / CODE POSTAL / 郵便番号

TELEPHONE NUMBER / NUMÉRO DE TÉLÉPHONE / 電話番号

E-MAIL / COURRIEL / 電子メール:

DATE OF ARRIVAL IN CANADA / DATE D'ARRIVÉE AU CANADA / カナダ到着日

day / month / year 日 / 月 / 年

DATE OF DEPARTURE / DATE DE DÉPART / 出発日

day / month / year 日 / 月 / 年

PLEASE PAY MY REFUND TO MY / VEUILLEZ ME REMBOURSER PA /
還付金受け取り方法

Choose credit card payment for quickest service!
クレジットカードでのお受け取りが早くて簡単です。

VISA ☐

MC ☐

AMEX ☐

JCB ☐

CARD NO. / NUMÉRO DE LA CARTE / カード番号

OR BY / OU / または

BANK DRAFT IN US\$ / TRAITE ANCAIRE EN DOLLARS AMÉRICAINS /
US\$による銀行為替手形

☐

The undersigned agrees to the terms and conditions set out on the back of
this application. / Le soussigné ou la soussignée accepte les modalités et
conditions énoncées au verso du présent formulaire de demande.

SIGNATURE / SIGNATURE DU CLIENT / 署名

MAPLE  LEAF
TAX REFUND SERVICE

Terms and Conditions

The client authorizes Maple Leaf GST Refund Service Ltd. ("MLGRS") to claim and receive on behalf of the client any tax refund owing to the client on the following conditions:

MLGRS will pay to the client a sum equal to the refund owing or paid by Revenue Canada less (i) an 18% fee, subject to a minimum fee of \$10.00, (ii) a \$1.00 fee for acting as agent for the client and (iii) \$1.00 for postage and bank charges; the client certifies that he/she is not a resident of Canada and that the claimed refund has not been previously applied for; the client certifies that the goods covered by this agreement have been removed for permanent use outside Canada within 60 days of purchase.

IRREVOCABLE POWER OF ATTORNEY

The client appoints MLGRS as the true and lawful attorney for the client and in the client's name, place and stead and for the client's sole use and benefit to:

sign and submit an application for the refund to Revenue Canada and receive the refund on the client's behalf; endorse the refund cheque on the client's behalf and as the client's attorney and to deposit the refund cheque to and for the account of MLGRS; open and respond to any correspondence addressed to the client from Revenue Canada; and contest, settle and appeal any assessments or decisions made by Revenue Canada respecting the refund.

契約条件

依頼者は下記の条件で、依頼者に支払われる税金の払い戻しを依頼者の代理として請求し受領することをメープル・リーフ GST リファンド・サービス(株) ("MLGRS")に委任する:

MLGRSはカナダ歳入省から払い戻されるまたは払い戻された金額から下記を差し引いて依頼者に支払う (i) 18%の手数料、最低\$10、(ii) 依頼者の代理人としての手数料\$1、(iii) 郵便代と銀行手数料\$1; 依頼者はカナダの非居住者であること、この還付請求が以前に申請されていないことと、この契約の対象となる物品がカナダ国外でのみ使用されるために、購入日より60日以内に持ち出されたことを証明する。

確定委任状

依頼者はMLGRSを代理人と定めて、下記の権限を委任する:

依頼者の代理としてカナダ歳入省に提出する還付申請書にサインをして提出し、払い戻しを受け取る; 依頼者の代理として還付金の小切手に裏書をし、還付金の小切手をMLGRSの口座に入金する; カナダ歳入省からの依頼者宛の文書を開封して対応する; 還付に関するカナダ歳入省の査定または決定に対して異議申し立て、決着と上訴をする。

Please remember to have your receipts for goods stamped by Customs Canada at the airport before leaving Canada. Unstamped and other invalid receipts will not be returned.

カナダを離れる前に空港のカナダ税関より物品のレシートにスタンプを受けるのを忘れないでください。スタンプのないレシートとその他の無効なレシートについては払い戻しされません。

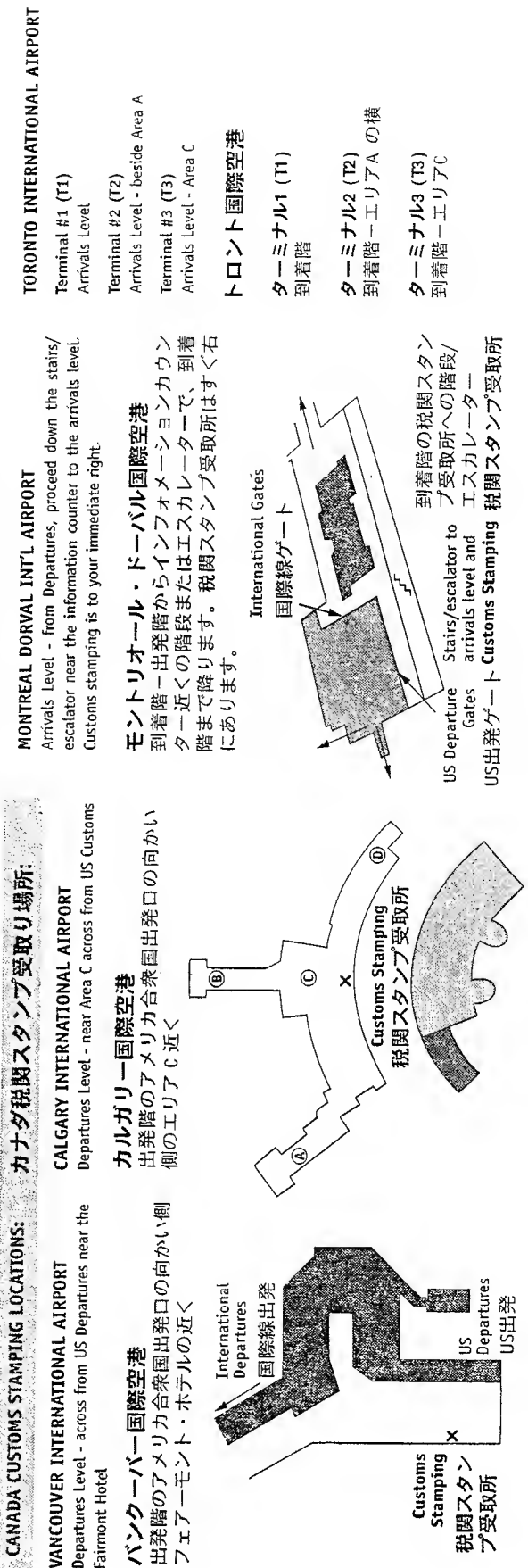
QUESTIONS?

Call us toll free from anywhere in Canada at 1-800-993-4313 or (604)893-8478 or visit our website: www.canadataxrefunds.com

ご質問がございましたら、カナダ国内どこからでもフリーダイヤルの1-800-993-4313か(604)893-8478にお電話ください。または当社のウェブサイトをご覧ください。
www.canadataxrefunds.com

Maple Leaf is not an agent of the Government of Canada.

Please remember to have your receipts for goods stamped by Canada Customs at the airport.
空港の税関で物品のレシートにスタンプを受けるのを忘れないでください。



AN ARIZONA BOX

Mike Strub (R-504)

(and New Finds Editor Merlin K. Malehorn H-10)

When the catalog was published in 1993, there was not a long list of tax token wrappers and boxes that had been identified and therefore that could be listed in the catalog. It was hoped that listing the ones that were known would create an interest in them, so that we could identify others as they surfaced. That has indeed been the case.

As noted in his report on page 4 of *Newsletter 113*, Mike has come into possession of an Arizona box which had not previously been reported. The box is for 1000 1 mill tokens. It was illustrated in *Newsletter 114/115*, page 16, full size, black on black. The purposes of this second column on the subject are to repeat some of the information in Mike's column, to provide a bit of additional information, and to assign a probable catalog number.

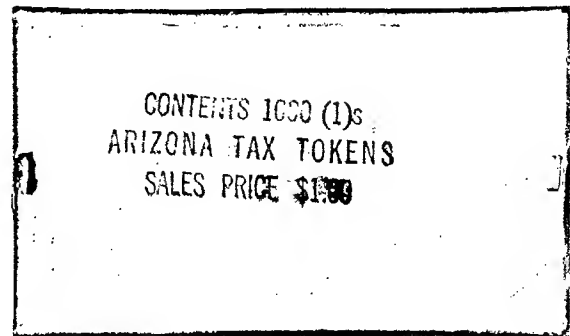
The box is illustrated again here, at 60%. It's an Osborne box, with the little metal tabs at each end of the bottom, to be pushed through slots in the lid and bent over to hold the lid in place. The printing on the box is black.

In his column, Mike listed the size of the box in inches as well as in metric form. The top is 120 x 70 x 46 mm., and he points out that the size and material match AZ-O2, which of course is a box for 500 of the

much larger 5 mill tokens. (Box O1, for 500 1 mill tokens, is 92 x 70 x 36 mm.)

A 1 mill box for 1000 tokens, wrapped, is something we've not seen before. There's a description in Illinois (catalog page 94, box O2) of a box with no markings but holding 1000 of the square tokens, not wrapped. But, as Mike points out, this 1 mill Osborne box held 20 rolls, 50 each, of 1 mill tokens, in wrapper O4A.

It is probable that this new box will be assigned catalog number O12. Catalog Supplement Sheet No. 14B repeated previous assignments O7 and O8, and added O9, and there are two new find AZ wrappers already "in line" to be O10 and O11.



PRICES REALIZED

State Revenue Society auction #22 (closing about March 19, 2002):

Lot		Est.	Bid
302	OH 1933-?? sales tax (40) lot of dupes, Used	1.00	1.00*
304	OH 1934-1942 sales tax cigar box with 1300-1400 stamps, used; heavy duplication, clean	10.00	12.00*

* willing to go higher

Your editor bid on lot 304 in the hope of obtaining material to write about, but was unsuccessful. If the winner is out there, feel free to write about the contents of the lot as there are several members who are interested in Ohio tax stamps. Your editor is delighted to have someone else do the work.

NEW ARIZONA 1 MILL DIE

Mike Strub (R-504)

(and New Finds Editor Merlin K. Malehorn L-279)

Mike's column "Arizona Discoveries" in *Newsletter 113* reported two new discoveries, among other interesting information. One of the discoveries was a new die for the 1 mill token. The token appears in four metals, copper, aluminum, zinc, and brass. There are three dies reported in the catalog, on pages 29 and 30. The first two dies, A and B, have to do with the background of the motto at the top of the shield. These two dies appear on all four metals. The third die, C, has to do with a different arrangement of the sun's rays in the scene comprising the body of the shield. Die C appears only on the brass tokens.

Mike's column adds another die, die D, to the inventory. It is similar to die C, but more of the sun's rays touch the bottom of the motto's border. As is true of die C, the background of the motto on die D has no shading lines. Die D appears only on brass tokens.

Here are all four dies. If you have these Arizona tokens, give them another look, especially C and D!
(Note: I "manufactured" the picture of die D by cutting and pasting a picture of die C. Don't let the similarity of the two bottoms mislead you. - MKM)



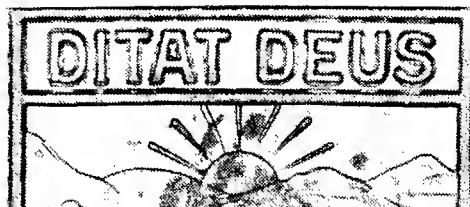
A



B



C



D

LEO'S WOODEN "NICKEL"

Leo Bledsoe sent the wood that (I hope) is reproduced at the right. (I did it by photocopier, so it may not look too great, the example Leo sent looks OK). He says that the company has been out of business for some time and that if anyone wants an example he is asking \$1.00 plus \$.50 postage for one, \$2.00 post paid for two.

Leo Bledsoe ATTS 57
417 SW Stratford Rd.
Lee's Summit, MO 64081-2732



OHIO BOXES

Frank Binder (R-506)

(and New Finds Editor Merlin K. Malehorn H-10)

Over the eight years since the catalog was published in 1993, we've seen quite a few reports of boxes for several states, in which metal, plastic, or fiber tax tokens were collected in rolls or batches for handling and shipping. With regard to Ohio sales tax receipts, though, we've not been so fortunate, although some boxes were illustrated in Catalog Supplement Sheet 69, which was published with Newsletter 109, April - June 2000.

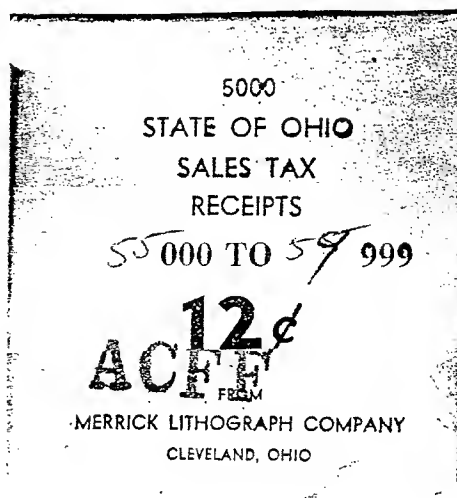
Now Frank has forwarded pictures of a series of boxes in which the printers of the Ohio sales tax receipts assembled and packaged them for shipment. Some of the boxes are illustrated in this article. The big pictures have been reduced to about 75% to save space, but the illustrations of the smaller boxes are full size. However, the pictures of some open boxes were taken without regard to their scale.

The first box, 9c, is a Reserve Lithograph & Printing Co. box. It's cardboard, as are all of the boxes. The printing is on one end of the box. Note that the numbers are GFEA 0000 TO 4999, or 5000 receipts, as listed on the box. That means that the box must have held 50 pads of 100 each of the issue being printed. GFEA is in black print.

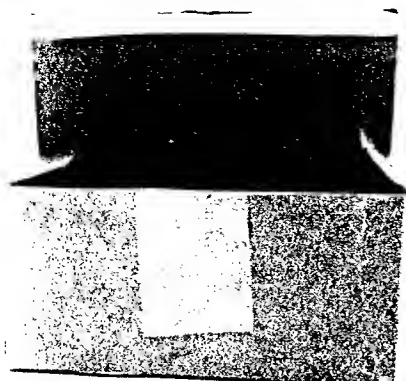
The second box, 12c, is a Merrick Lithograph Company box. Note that, again, the box states that it holds 5000 sales tax receipts, which would amount to 50 pads of 100. There's a serial letter ACFF in black on one end of the box. All other printing is also black.

Next is a Reserve Lithograph box for 15c sales tax receipts. Again, it's for 5000 of them. The letters, HABA, are in red on one end of the box, but all the other printing is black. Incidentally, notice the difference between the lettering on the Reserve and the Merrick boxes. The Reserve boxes would certainly be easier to pick out at a glance if necessary.

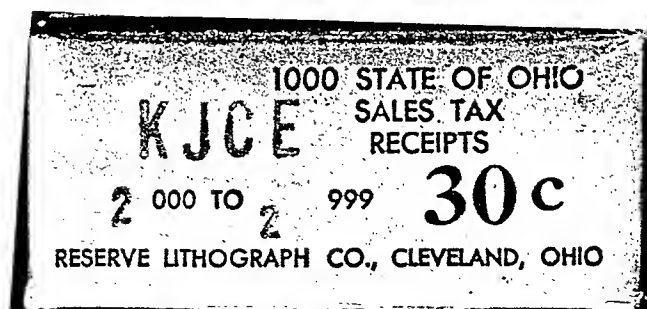
What's the size of these 50-pack boxes? LxWxH = 185 x 85 x 98 mm., or 7 1/4 x 3 1/4 x 3 1/2 in. The boxes have bottoms which are collapsible inward so they could be folded to take up less space when empty. The lid is the same material and folds over from the back to form a lip of about 25 mm. to close the box. The ends of each box also have a flap of about 25 mm. that folds under the lid.



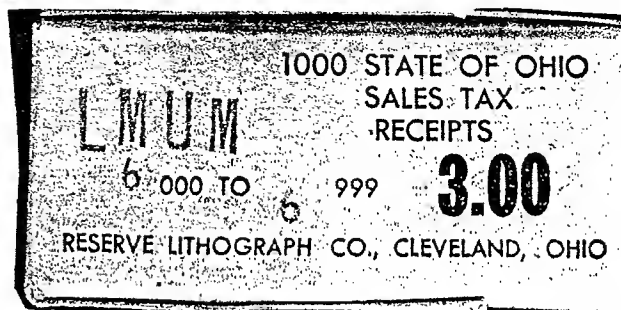
Below and to the right of this column are some illustrations of the top of the 15¢ box with the top and side covers open. The cover is slightly torn at the left and right side of the box, which is to be expected after approximately 66 years, probably.



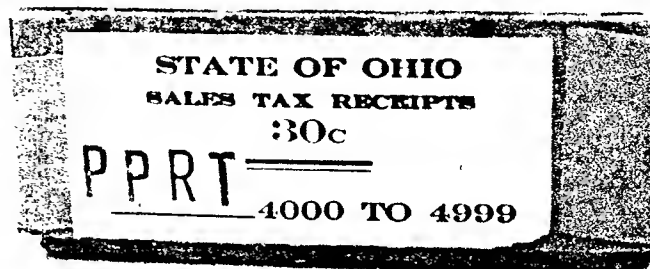
Now let's look at some smaller boxes. Here are illustrations of the ends of two Reserve boxes. There is no identification or other information on the other end or the top or bottom. The boxes are 30¢ and \$3.00. Some of the serial letters are black but a few are red. All other printing is black. Frank has a series of boxes, KJCD 0000 to 0999, to KJCD 3000 to 3999, with black print, and then the same KJCD in red print, on 5000 to 5999 and 9000 to 9999. He also has some other boxes with black or red serial letters.



There are 1000 sales tax receipts in each box, which is 10 pads of 100. The size of the box (LxWxH) is 97 mm. x 80 mm. x 37 mm. The back side of the box is taller so it folds over as a cover and also provides a lip at the front to fold down behind the front edge. The two ends each is 50 mm. longer at the top, folding in under the cover.



There's one small box that is different. There's no identification of the printer, and the label is stuck on the end of the box rather than being printed on the box itself. All printing is black. The serial letters are PPRT and the serial number of the contents is 4000 to 4999. It's a 30¢ box. It opens from the bottom; the top, which lifts off, has triangular cutouts on each side so that an individual can hold the bottom in one hand while the cover is lifted off with the other hand. The box is slightly larger than the Reserve boxes so the cover can be accommodated. Frank found it in Miamitown, Ohio, which is just west of Cincinnati, near the Indiana border.



I've tried to fit five of the Reserve boxes into the larger 5000 receipt box from Reserve. There's no way it can be done, so these 1000 boxes must have

been originally packaged separately. I suspect that a vendor, who had to use the receipts, could order either large boxes (5000) or small boxes (1000) for each value of the sales tax receipts, depending on the anticipated usage.

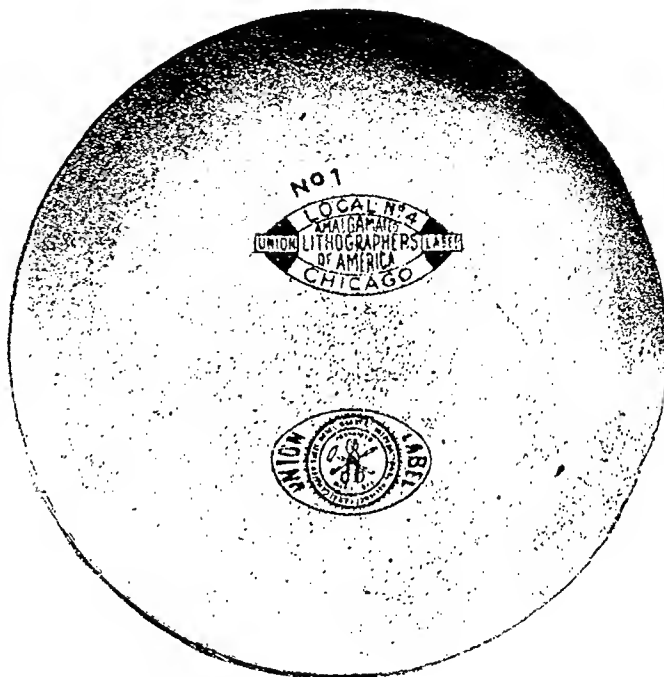
KENTUCKY UNION BUGS

Jim Calvert (R-533)

(with New Finds Editor Merlin K. Malehorn H-10)

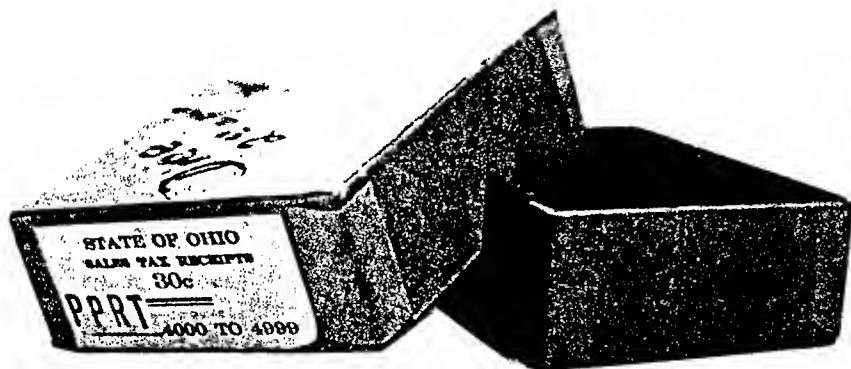
One of the Catalog Supplement Sheets (CSS) published with Newsletter 111 (Oct - Dec 2000) was CSS 70, which provided information about a second pinback from Kentucky. Illustrations of both pinbacks were provided in the CSS. They are numbered **M1** and **M2** (Mavericks) because we don't know who sponsored them or where and when they were first issued. Presumably the sponsor(s) would have been someone or some organization fighting the sales tax.

There was also a little descriptive information about the union bug on the reverses. It's the same on both. Jim had provided the details including illustrations of the reverses, with the bugs. In addition he provided an enlarged illustration of a reverse with two union bugs. One is the customary Amalgamated Lithographers of America, Local No. 4. The other, however, is from some other trade which I can't read even though Jim provided an enlargement. The pinback with two union bugs is a curiosity. Here's an illustration, enlarged to 275%. The top bug is the customary bug. The lower bug is the other one. The "two union bugs" curiosity has been reported on the reverse of both **M1** and **M2**.



(Felt, p. 1)

Here are pictures of two open boxes. On the right is a Reserve box showing the top cover and the two side flaps. Below is the (probable) Merrick box illustrating the previously mentioned cover with triangular cutouts to facilitate its being lifted off.



MISSOURI BOX TYPESETTING

Nick Sapone R-517

(with New Finds Editor Merlin K. Malehorn H-10)

Here's something for box collectors to work on. It takes a sharp eye. Nick has discovered that some of his Missouri boxes have slightly different typesetting on the two sides. He's found it on two floret 1 mill red print and one floret 5 mill green print box. Here's an illustration. At first glance there may not seem to be much difference. However, on the

upper one the period (.) after CO is lined up with the middle of the E in MOLDERS below it; on the lower one, it is lined up with the left edge of E. Or, look at the period (.) after MFG - on the upper one, it lines up with the middle of the M below it in MOLDERS; on the lower one, it lines up with the left leg of the M below it.



TWO OHIO TAX RECEIPT DISPENSERS

Frank Binder (R-506)

(with New Finds Editor Merlin K. Malehorn H-10)

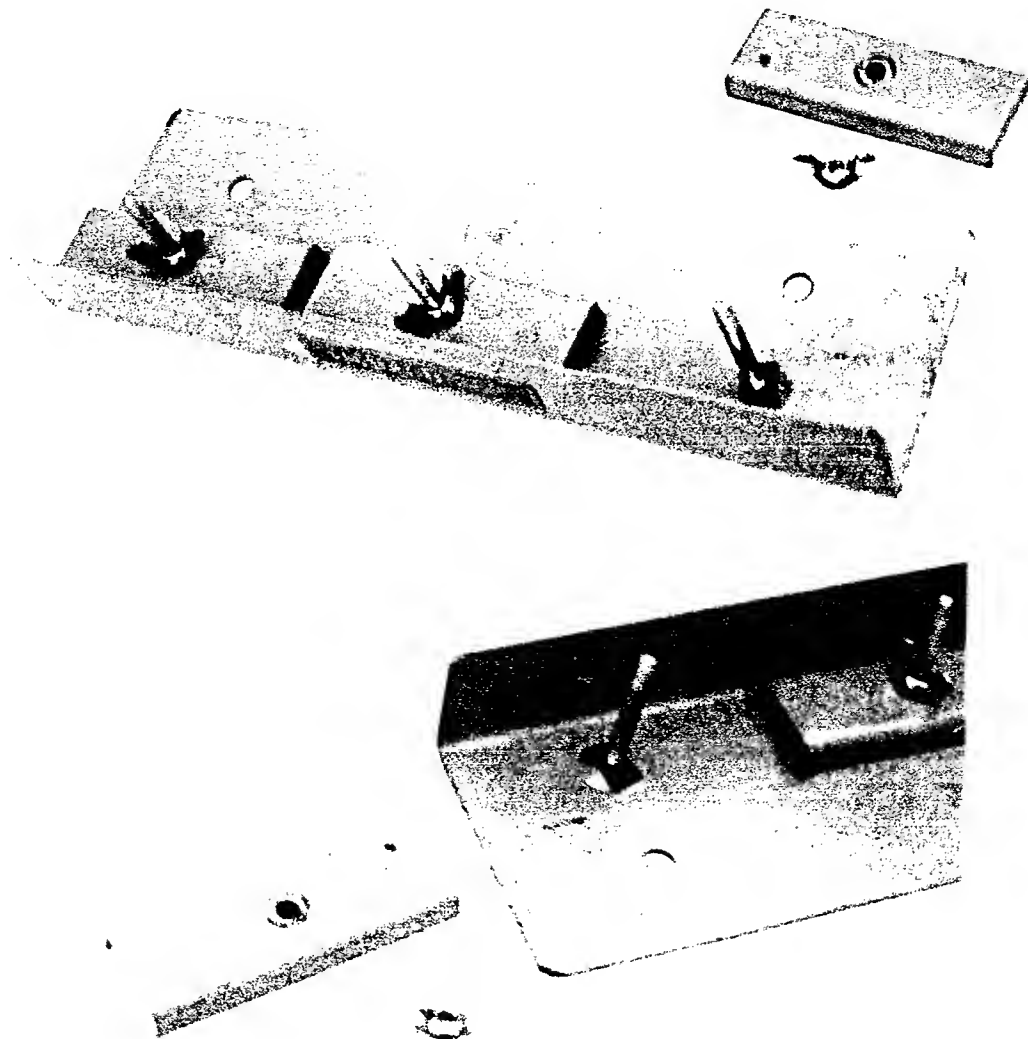
Two additional dispensers have been found by Frank on another of his travels through Ohio with his wife, in search of additions to the many collectibles in which they each are interested.

One of the dispensers was found in the New Philadelphia Mall. New Philadelphia is a town about 25 miles south of Canton, on the eastern side of the state. The dispenser is steel, painted gray; it is shown below. (Illustrations are at 50%.) It is a flat plate with an upright rear and clamps to hold the receipts in place. The dimensions are LWH in cm. 23.4 x 7.3 x 3.1. The manufacturer, SIGNAL MFG. CO., CANFIELD, OHIO, is identified by a label, 6.4 x 1.3 cm., fastened on the back. The label has a red background with gold lettering and a gold border.

There is green felt on one end underneath; there is a little spot of glue on the other end, which may mean that there was originally green felt at that end also.

The first picture is at an angle from above at the right rear. It shows three bolt-down clamps, one of which has been removed. The bolts are flatheaded and screw into the flat plate from the bottom. Wingnuts on the bolts hold the clamps in place. Each clamp will hold down two packs of sales tax receipts. The second picture, at an angle from above at the right front, shows more clearly the upright back, the bolt that holds the clamp, and the wingnut (the wings of which are not visible).

The dispenser could be held on a counter or on the wall by a screw through the two holes in the base.



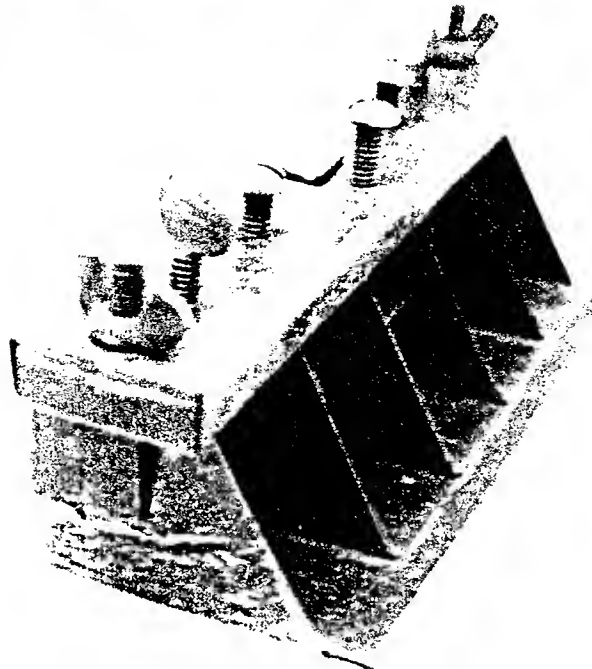
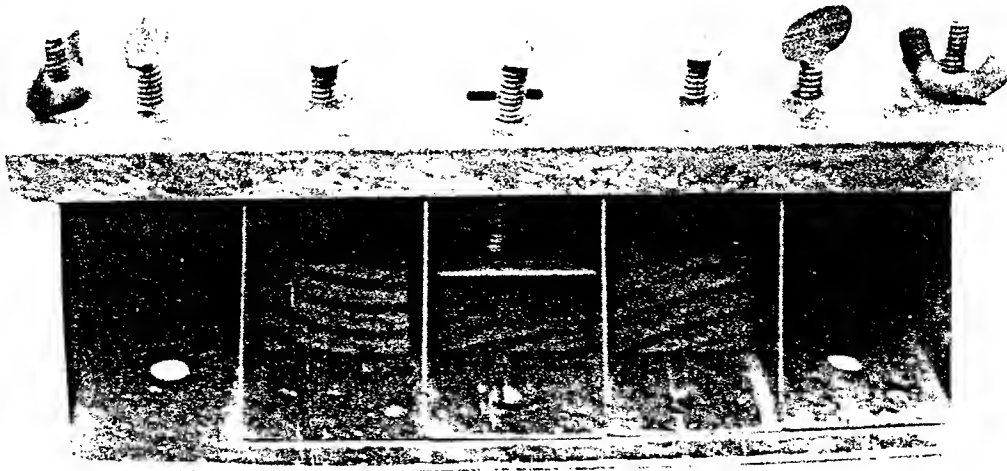
Frank's second dispenser was found in New Lebanon, Ohio, which is a community about 15 miles west of Dayton, on the western side of the state. It's steel with black paint, of which quite a bit is no longer evident. There is some rust on some of its parts, also. There is no identification of a manufacturer or distributor. The first picture below is a front view, the second is from an angle looking at the left side.

The top, which is longer than the entire bottom and upright section, is LWH in cm. 20.6 x 6.4 x 1.4. The bottom section is 18.0 x 6.4 x 5.7 cm. There are five slots for sales tax receipts, sloping gradually toward the back to provide better access to the receipts. The slots are 3.7 cm. wide x 7.3 cm. deep at the bottom x 3.9 cm. high. In each slot there was originally a wingbolt holding down a small metal plate on top of a block of wood. Two of the bolts and three of the

blocks are still in the dispenser, although the blocks may not show up very well. The blocks are now held down by three slot-headed bolts, which probably means the original wingbolts were lost. The bolt on the right is considerably off-center, but presumably the metal plate and wooden block would do the job.

The top is anchored by two wingnuts, one at each end; the two bolts are seemingly welded to the edges of the base. As with the previous dispenser, there are two holes for screwing down or bolting down the dispenser.

The dispenser reported by James Bird (R-539) in Newsletter 114/115 looks as though it might be an improved version of this dispenser, including a locked holder to give greater security for the receipts.



MEMBERS - 2002

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ADVERTISEMENTS

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COLLECTOR needs the following IL metal provisionals to complete collection -- Moline (L62A, 63Ac, 63Bb, 63Bc) and Rock Island (L88Ab, 88Ba, 88Db). Also need most IL paper issues. Indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704.

STILL AVAILABLE: *United States Sales Tax Tokens and Stamps: A History and Catalog*, M.K. Malehorn and T. Davenport, \$39.95 + \$3.50 Postage & handling, from Turtle Hill Book Co., PO Box 265, Bryantown, MD 20617. Non ATTS members, \$49.95 + p&h.

WANTED: Your classified ad. Each member is entitled to a free ad in each issue. Your ad can be run in more than one issue if you let the editor know that and he is not overwhelmed with ads (so far not a problem).

FOR SALE: Ohio sales tax stamps complete with vendor's stub attached:

S-235 1c	\$1.50	S-250 6c	\$1.50	S-251 9c	\$1.50
possibly S-215 or S-240		12c has B letter	\$1.50	S-253 15c	1.50
S-254 30c	1.50	S-255 60c	3.00	S-244 \$1.50	5.00
S-261 3c staple holes (1/2 size)	\$0.50				

Note -- all the above in CU or mint condition. See M&ID for descriptions.
Dave Piatt, Rt.52, Stout, OH45684

FINANCIAL REPORT
MARCH 1, 2002-MAY 31, 2002

Balance 3/1/02	\$ 698.25	Income (4/1-4/30) Dues & Donations	117.00
Expenses (3/1-3/31) Postage & copies	2.05	Balance 4/30/02	\$ 695.70
Income (3/1-3/31) Dues & Donations	44.00	Expenses (5/1-5/31) Postage & copies	10.63
Balance 3/31/02	\$ 740.20	Income (5/1-5/31) Dues & Donations	60.00
Expenses (4/1-4/30) Postage Newsletter	1.62 159.88	Balance 5/31/02	\$ 745.07

The balance for May covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Even with the increase in postal rate our finances are in good shape to cover expenses for the rest of the year. A lot of this is because of the persons that have made donations.

DONATIONS: Donations this year are \$199. Thanks to Les Albright, Richard Blaylock, Merlin Malehorn, Jeffrey McFarland, Jeff Quinn, and Donald Trannen for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT
March 1, 2002— May 31, 2002

NEW MEMBERS: Britt Hall

REINSTATEMENTS:

DROPS: John Beckman, Monte Dean, Loran Frazier, Kenneth Hallenbeck, Jerry Hare, Rich Hartzog, Carl Pritchett, Leo Shane, Frank Sutera, Gilbert Vogel, Paul Wehner, John Whatley

MEMBERSHIP (May 31) 105

ATTS NEWSLETTER

Official Quarterly Publication of
The American Tax Token Society
Marc J. Duvall, *Editor*; 1621 Bigelow Ave N
Seattle, WA 98109

Membership is \$8 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 in Canada) for Life Membership. Send dues to the treasurer: Carl Cochrane ATTS; 12 Pheasant Dr.; Asheville, NC 28803.



ATTS NEWSLETTER

JUL - SEP 2002

118

EDITOR'S COMMENTS

Well, well, well, two issues in a row out on time. Will wonders never cease! No doubt I will be up to my old tricks next issue.

This issue contains more Alabama, Arizona, Kentucky, Missouri, and Ohio items. Leo Bledsoe sent the article on pp. 5-7 from *The Hannibal Courier Post*. The micro film he copied from (or the paper it was copied from) does not seem to have been in the best shape. Leo sent several copies, I used what appeared to be the best ones. I hope everything turns out. But in case they do not, the last two lines in the right column on p.5 read as follows:

"...weigh about 36 ounces, and 1,000...

(Continued on Page 3, Col. 1)."

Thanks Leo, and thanks to all of you who have sent me articles and information. Some of you have sent articles from other publications, if you do, please include the name and address of the publisher/editor so that I may contact them for permission to reprint the article. I am working on some articles from information some of you have sent, and I have a few of Merlin's articles left. But, as you can see from the contents of the *Newsletter*, there are still new discoveries to be made and converts to be gained.

You may notice that the cost of the last issue was considerably higher than usual. That is because the copier I had been using appears to have gone out of business. Merlin discovered his had filed bankruptcy, mine was just the empty storefront with the tumbleweeds rolling through. I think I may have found another that charges about what my regular did, so we may be able to avoid raising dues, although with several postage increases, we are under some pressure. Jerry Schimmel has graciously donated copies of his *Sales Tax Tokens Prices* pamphlet, which are included with this issue. That reduces the copying cost this time. Thanks Jerry, and to all the rest of you who make donations, you have allowed us to avoid raising dues.

ADVERTISEMENTS

COLLECTOR needs the following IL metal provisionals to complete collection -- Moline (L62A, 63Ac, 63Bb, 63Bc) and Rock Island (L88Ab, 88Ba, 88Db). Also need most IL

paper issues. Indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704.

Sales Tax Tokens--A Nuisance in Alabama?

By C. R. Clark

(Provided by Harvey Thamm, R-414)
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A white card with orange lettering, pictured below in black and white, drew my attention recently because it was attached to an Alabama sales tax token by a string. It was a common token used during the late 1930's and 1940's. It was interesting that a common aluminum token was part of a paid political advertisement for Chauncey Sparks, a candidate in the Democratic Primary for governor of Alabama.



We are fortunate to have an excellent history and catalog of U.S. sales tax tokens, *United States Sales Tax Tokens and Stamps--A History and Catalogue* by Merlin K. Malehorn and Tim Davenport. This book describes about fifteen varieties of Alabama sales tax tokens, not counting the color variations in the fiber tokens of the mid-1940's. It also gives an interesting account of the beginning of a sales tax in Alabama.

(continued on the next page)



Two early sales tax tokens are pictured at the left, above, at 150 percent of the actual size. The gray fiber token at the right, also at 150 percent, was used during the early 1940's.

The first sales tax tokens issued by the state were the aluminum, 1, with a center hole and the smaller, solid brass, 5, shown at the center, above. Both tokens have the same inscriptions: LUXURY TAX TOKEN on one side and ALABAMA STATE TAX COMMISSION on the other side. It is not clear how the name of the token was created but the name "Luxury Tax" was changed to "Sales Tax" after this first issue.

According to the story in *United States Sales Tax Tokens and Stamps—A History and Catalog*, Governor Bibb Graves called a special session of the Alabama legislature in December 1936 to consider a retail sales tax of 1½ percent which businesses could either absorb or pass on to the consumer. Soon after passage of the sales tax bill, problems arose over the way some businesses applied the new tax law. A second bill was passed making the tax on gross retail sales 2 percent with a penalty attached. A fine of \$50 to \$100 with possible jail time was included for businesses who failed to pass on the tax on every sale to the customer.

Since Governor Graves promised that there would be no sales tax, it seems that the name of the Alabama Sales Tax Act was changed from the time that it passed the legislature until it went into use as the Alabama Luxury Tax Act.

Judge Chauncey Sparks was elected Governor of Alabama in 1942 and inaugurated in Montgomery, Alabama on Monday, January 18, 1943. He said his philosophy was simple. It is that the State's dollar is no smaller than the dollar of its citizens. He still had the sales tax tokens which he had earlier called a nuisance in use throughout the state.

Information in the latest catalog from an earlier book, *Chits, Chiselers and Funny Money* states that a total of 266.7 million 1 mil tokens and 29.9 million 5 mil tokens were minted. It also was reported that an act was passed by the Alabama Legislature on July 1, 1947 to discontinue the use of sales tax tokens. It became a law on October 1, 1947 and the state redeemed the tokens until March 31, 1948.



Note: The book *Chits, Chiselers and Funny Money: A History and Catalogue of United States Sales Tax Tokens, Receipts and Punchcards* by Michael G. Pfefferkorn and Jerry F. Schimmel has been out of print for many years, but the 1993 book by Merlin K. Malehorn and Tim Davenport may be available from Jade House Publications.

TWO NEW ARIZONA WRAPPERS

Frank Binder (R-506)

(with Nick Sapone R-517 and

New Finds Editor Merlin K. Malehorn H-10)

Frank came into possession of some wrappers some time ago, and asked Nick to take a look at them. Nick has done so; his detailed analysis has identified two additional Arizona wrappers, **O10** and **O11**. Pictures follow in this article. They are similar to Arizona **O3** and **O4**, which are on M&D catalog pages 31-32. (Pictures of **O3** and **O4** are not included in this article because the catalog illustrations are too dark to reproduce.)

First, look at the third line of the entries in the catalog. This is the line the catalog lists as "Sales Tax Token". It appears now that the word should be plural "Tokens" rather than "Token". Just to clarify for you, in the catalog illustration of **O3**, there is a very faint detail at the end of the line that may be "s". On the second of Frank's wrappers (**O11**) the "s" on "Tokens" is noticeably fainter than the other letters in the word. (*Boring details, but it is a matter of being accurate as far as the catalog is concerned.*)

Assuming the "s" has been added to "Token", then the most noticeable difference between the two wrappers in the catalog and these new finds is in the color of the wrappers and in the size of "50". Following are the catalog descriptions of **O3** and **O4**, followed by illustrations of **O10** and **O11** respectively. Italics in the descriptions of **O10** and **O11** highlight the differences from **O3** and **O4**.

CATALOG:

O3 Roll. 50 / 1 Mill Arizona / Sales Tax Tokens //

LIGHT OLIVE PAPER with BLACK PRINT

50 is approximately 3.5 mm. in height.

NEW FIND:

O10 Wrapper. 50 / 1 Mill Arizona / Sales Tax Tokens //

TAN PAPER with BLACK PRINT

50 is approximately 2.5 mm. in height.



O10

CATALOG:

O4 Roll. 50 / 1 Mill Arizona / (vertical at left) LS / Sales Tax Tokens //

LIGHT OLIVE PAPER with BLACK PRINT

50 is 3.5 mm. in height.

NEW FIND:

O11 50 / 1 Mill Arizona / (vertical at left) LS / Tax Tokens //

TAN PAPER with BLACK PRINT

50 is approximately 2.5 mm. in height.



O11

YET ANOTHER LOOSE END

Merlin K. Malehorn (H-10)

About fifteen years ago I was fortunate to come into possession of the catalog for the sale of Jerry Schimmel's collection of sales tax tokens and other materials. There were other things in the sale, but Jerry's tax tokens and related materials formed about 65% of it. The sale took place on October 24, 1981, at the I-K-O (Indiana - Kentucky - Ohio) TAMS fall meeting in Englewood, Ohio.

Jerry and Mike Pfefferkorn wrote *Chits, Chiselers, and Funny Money*, the predecessor of the M&D catalog, so, as you might expect, there were quite a few interesting things in the sale.

I've again been looking through the sale catalog, mostly because it's fun to go back and see what information I've perhaps missed over the past years. I've wandered through it before, but again this time I found something. I had previously written about the

disappearance of some envelopes from several merchants that were handed out to patrons to stow their miscellaneous customer sales tax receipts. The article is "Ohio: Receipt Envelopes, A Fourth Loose End," in Newsletter 109, April-June 2000.

Now I've run across this entry:

"Lot of four diff. Ohio Sales Tax Exemption Certificates. Used by merchants in place of sales tax receipts when customers were exempt from paying sales tax."

Interesting, huh? I don't remember any of them being reported in the Newsletter. Assuming my memory is correct, I wonder what ever happened to these Certificates. I'd like to see one. Anybody have one, whether or not it's one of Jerry's?

478,720 MILLS REDEEMED HERE

"Bottle Cap" Sales Tax Tokens Burned

Tabulation of payments today showed that discontinued paper "bottle cap" sales tax tokens amounting to 478,720 mills were redeemed here yesterday by representatives of the state sales tax department, who paid 152 Hannibal firms \$478.72 for the little discs which had been used over and over as receipts for payment of the tax.

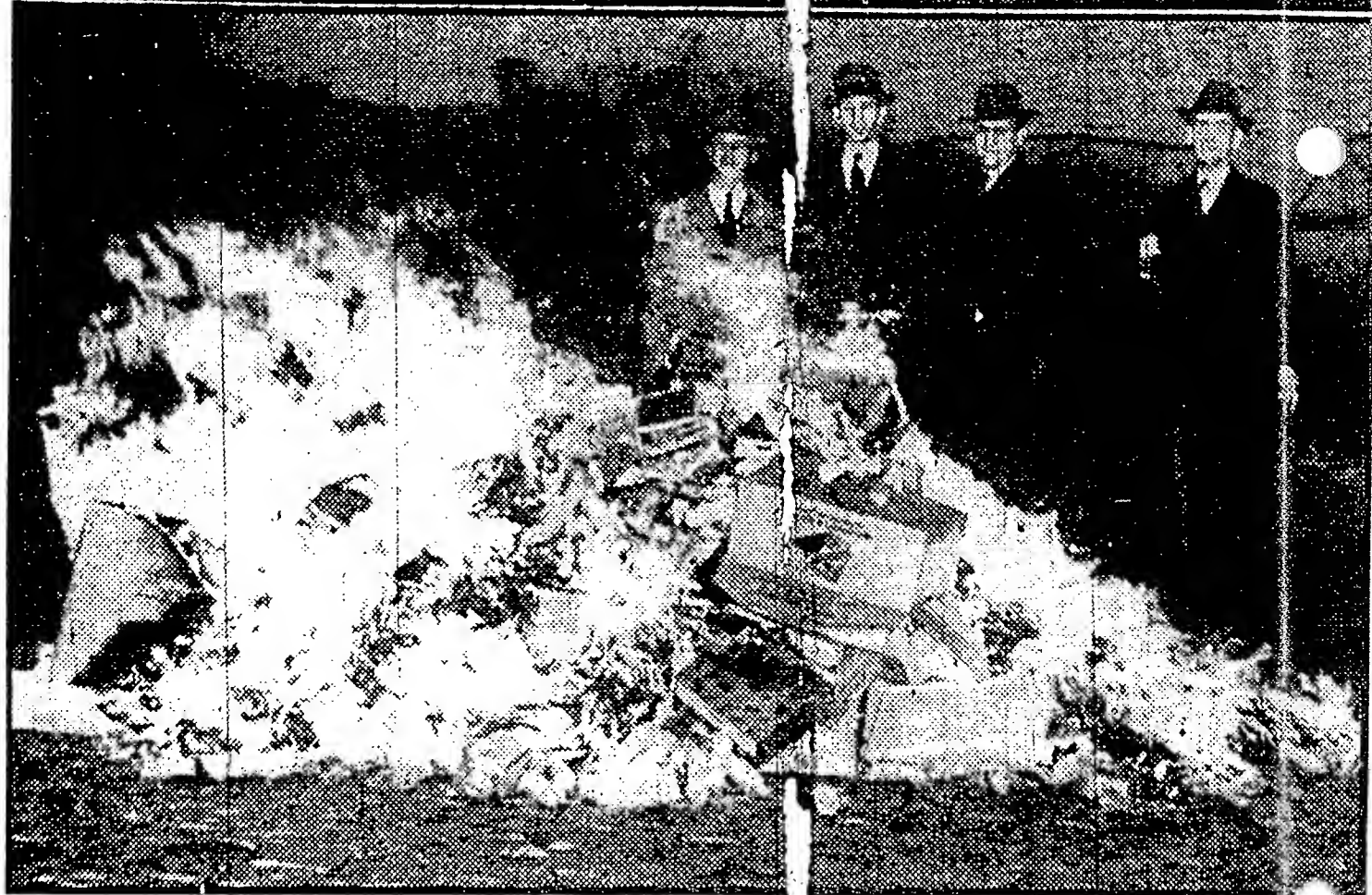
Establishing working quarters in

the office of the Hannibal Chamber of Commerce. G. H. Bates, supervisor of the sales tax division of the state auditor's office, and Ralph Copher, chief auditor, worked constantly from 10:30 a. m. until 4:30 p. m., yesterday in redeeming the tokens.

When the day's activity was completed the collection of tokens which filled a truck was burned on the riverfront at the foot of Broadway by Bates and Copher, assisted by Fire Chief Elmer Miller and Frank T. Russell, secretary of the Chamber of Commerce.

The amount to be paid for tokens redeemed was determined by weight, the sales tax department having found by long experience that 1,000 tokens of large size

THE
FEBRUARY 11, 1933
OLD SALES TAX TOKENS REDEEMED AND BURNED

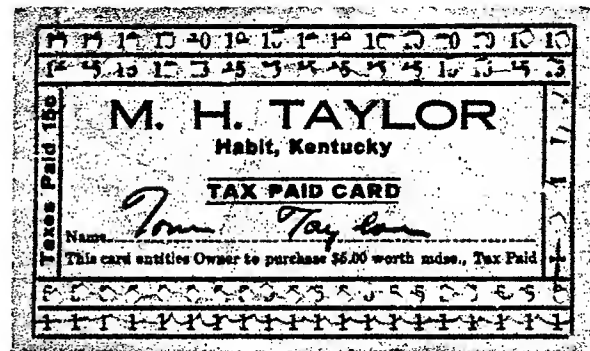


Staff Photo-Eng

Part of the steady stream of local merchants is shown (above) offering old "bottle caps" sales tax tokens to be redeemed at the Hannibal Chamber of Commerce office by G. H. Bates, (seated, left), supervisor of the state sales tax department, and Ralph Copher (right), chief auditor. The discontinued tokens were burned (below) on the river front. Seen dimly through the flames and heat waves are, left to right: Fire Chief Elmer Miller, Copher, Frank T. Russell, and Bates.

Jim Calvert R-533
(with New Finds Editor Merlin K. Malehorn L-279)

Jim purchased this lot from a man in Colorado who got them in a box of wooden nickels, tax tokens and convention ribbons. The Colorado gentleman obtained the material from a fellow in Kentucky who claimed to have found them in the basement of a house being torn down.



Bates and Copher returned to Jefferson City shortly after noon today after redeeming a small number of tokens this morning from persons who could not bring them in yesterday.

FINANCIAL REPORT
JUNE 1, 2002-AUGUST 31, 2002

Balance 6/1/02	\$ 745.07	Income (7/1-7/31) Dues & Donations	00.00
Expenses (6/1-6/30)		Balance 7/31/02	\$ 531.15
Postage & copies	7.27		
Newsletter	222.65		
Income (6/1-6/30)		Expenses (8/1-8/31)	
Dues & Donations	16.00	Postage & copies	3.87
Balance 6/30/02	\$ 531.15	Income (8/1-8/31)	
		Dues & Donations	16.00
Expenses (7/1-7/31)		Balance 8/31/02	\$ 543.28
Postage & copies	0.00		

The balance for August covers the cost of the last newsletter. As usual, this report does not include the cost of this newsletter because that cost can't be known until after this statement is made. Our finances are in good shape. We should have no problem meeting the expenses for the remainder of the year.

DONATIONS: Donations this year are \$199. Thanks to all for their donations. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation. ☺

ORGANIZATIONAL REPORT
June 1, 2002— August 31, 2002

NEW MEMBERS: Bill Keim, Stan
Lovelady, John Phipps, Paul H. Webb

REINSTATEMENTS:

DROPS:

MEMBERSHIP (August 31) 109

ATTS NEWSLETTER

Official Quarterly Publication of

The American Tax Token Society

Marc J. Duvall, *Editor*, 1621 Bigelow Ave N
Seattle, WA 98109

Membership is \$8 per calendar year (\$9 for addresses in Canada) or \$160 (\$180 in Canada) for Life Membership. Send dues to the treasurer: Carl Cochrane ATTS; 12 Pheasant Dr.; Asheville, NC 28803.



ATTS NEWSLETTER

OCT - DEC 2002

119

EDITOR'S COMMENTS

Well, you did not really think that I would get out three issues in a row on time, did you? I had hopes but a couple of things came to my attention and I tried to track them down, and still have not fully succeeded, so I will save them for a future issue. It is easy to get side tracked and before you know it time has flown by (I am convinced that they are making the years shorter now than they did when I was younger). Anyway, I hope you all had happy holidays.

Mike Florer sent in some articles, some of which are included in this issue, including the Utah one from the internet, and I received Les Albright's permission to reprint part of an article by Jack Broom which appeared on pp.A1 and 14 of the Seattle Times for November 30, 2002 talking about his collection of material from Frederick & Nelson (where he used to work). As you probably know, Les is the guy hoarding all the R-10 Washingtons (I am suitably envious). He mentioned to me that Farwest had made a sample private sales tax token for Frederick's, but that it had elected not to have any manufactured. He also said he tried to get it from his boss some years later and was informed that all that "stuff" had been thrown out. Given his luck in finding all the others, if anyone can find it it's Les (although if I manage to find it first, it's mine! Mike Patton is no doubt planning to skunk both of us).

On a more somber note, after the last issue of the *Newsletter* I received a letter from Nancy Magee informing us that her father, George W. Magee, Jr. died last February. She sent some obituaries, which I have included in this issue. He was one of the first to catalogue sales tax tokens back in the 1930s. I had a short correspondence with him after becoming editor which resulted in him sending me some letters he had from that time, as well as permission to print other information that was in the files Merlin sent me. Some has appeared already, and more will follow. Again, I extend our condolences to Ms. Magee and her family.

Thanks Mike, Les, and all of you who have sent me articles and information. Some of you have sent articles from other publications, if you do, please include the name and address of the publisher/editor so that I may contact them for permission to reprint the article. I am working on some articles from information some of you have sent, and I have a few of Merlin's articles left. But, as you can see from the contents of the *Newsletter*, there are still new discoveries to be made and converts to be gained.

OHIO DISPENSER

New Finds Editor Merlin K. Malehorn (H-10)

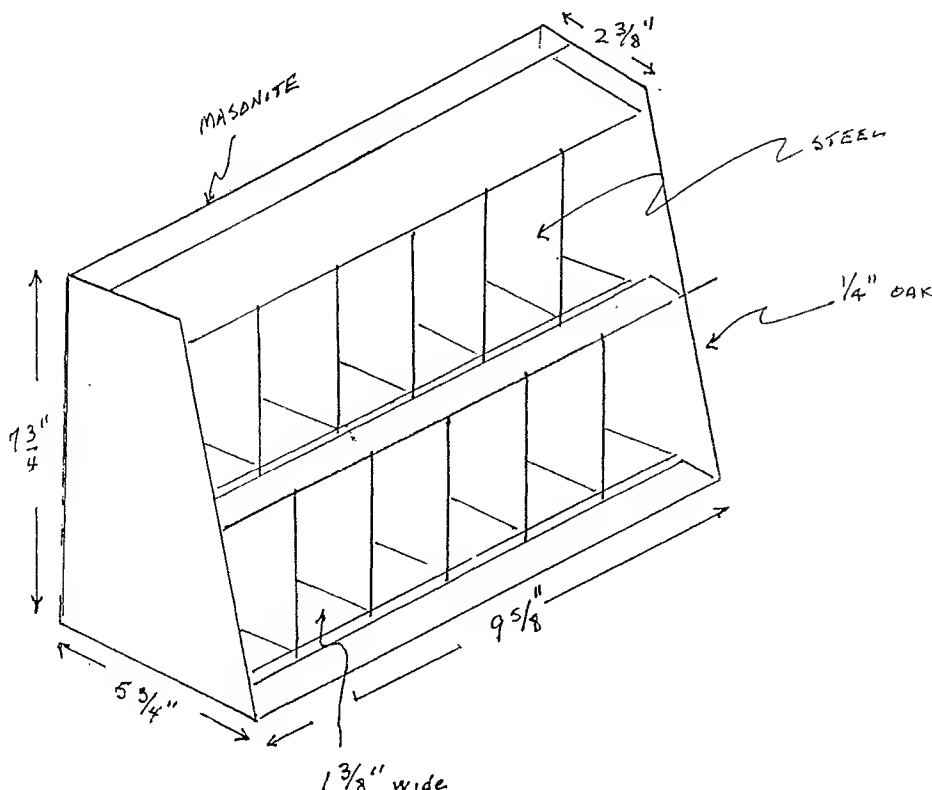
Several months ago I received a note from a former member. He had a friend who had come into possession of a device which he (the former member) recognized as an Ohio sales tax receipt dispenser, although it appears as though it might be better characterized as a "holder." He sent along a sketch of the device and a xerox of a paper on the masonite back. The sketch is reprinted below at 60%.

The paper glued on the back identifies the source as THE WADDELL CO., INC. MFRS., GREENFIELD, OHIO. It also provides a lengthy table in seven columns of "Transaction" and "Tax" on each, all the way from \$1.09 to \$73.40. (I won't reproduce the table because it's $7\frac{3}{4}" \times 9\frac{5}{8}"$, and would take up a full sheet of paper.) There are 54 increments, divided in such a way that they each add 1¢ to the previous tax. There's a little row at the top that gives the tax on less than 9c (none), 9c to 40c (1c), 41c to 70c (2c), and 71c to \$1.09 (3c). (I'm using "c" rather than "¢" because that's the way the table does it.)

My contact later took some pictures of the dispenser. Unfortunately, the pictures are very dark and show

only a few of the important features. Looking at the sketch, along with what I can barely see in the photographs, it appears there is a metal leaf in each of the sections. The tax receipts were placed under the leaf. In the pictures, at the back of each section there is a metal back, split vertically into two strips. The strips seem to have been individually mounted. Each metal leaf was turned up at the back and had a little knob (or some equivalent) in the middle of the back. The knob rode up and down in the space between the two metal strips. So the leaf held the sales tax receipts, at least the vendor's section, in place. If this guess is correct, there's no indication that I can see that answers the question of how the leaf was held in place so the customer's half could be torn off easily.

I've written to my contact with several questions, but have heard nothing and really didn't expect to. He let me know about the device and took photographs for me just as a courtesy, and probably doesn't feel that he is obligated to do anything more. I agree. Maybe some of our mechanically-minded members could make a better guess about just how the dispenser worked, if my guess is wrong.



BRITISH PURCHASE TAX

Mike Florer R-409

(with New Finds Editor Merlin K. Malehorn H-10)

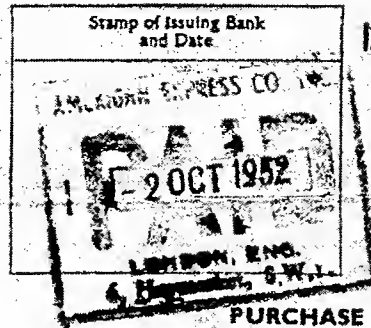
Some time ago, Mike mentioned that he had become aware of some British purchase tax exemption stamps that looked interesting, but the price was too high. Recently he was able to obtain some in a mail bid auction at an acceptable price. The illustration is full size. The actual color is a sort of "security paper pink" and there's a light (unprinted) stripe across the center. There is a continuous watermark of a crown over the letters "SO," which stands for "His/Her Majesty's Stationery Office." The entire sheet has gum on the reverse and the coupons are perforated. (Malehorn: *The date of issuance is in 1952; I don't know if they still are in effect, but my wife and I went to London a few years ago and were not aware of these, so perhaps they are no longer in use.*) You may need a magnifier to read the details. Basically, they were issued by banks and the individual could then use them to make purchases. They were meant for foreign visitors - the vendor had to see your passport. There are some other details about what the vendor and the purchaser had to do.

Each stamp was worth 1 pound, which was certainly worth more in 1952 than it is now. However, five of the stamps still wouldn't go very far. There were also sheets that were about 8½ by 11 inches; there were more stamps on them. There may have been other sheets available with stamps of higher value, but not been reported.

These stamps were not to recognize that you had paid the tax, but rather to recognize that the article on which they were stuck was not subject to the tax. The vendor had to have a signed copy of the bill and a brief explanation of the facts of the case, for him to

send in to recover from the government the tax he should have been paid but was not charged to you.

In any event, it's still another means of providing a tax exemption to a recognizable group of people.



ISSUED UNDER AUTHORITY
OF H.M. TREASURY

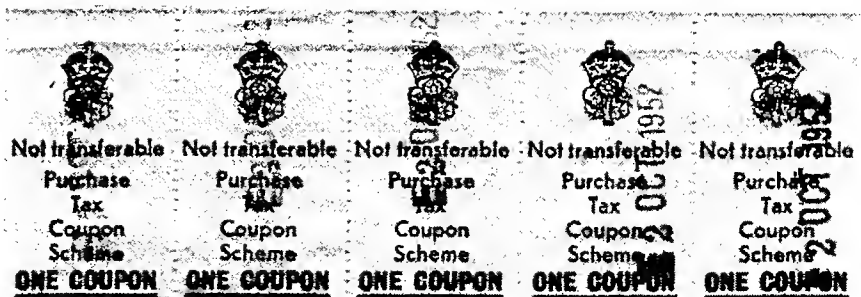
A 021531

These coupons will enable shops to sell you free of Purchase Tax goods which you may need for yourself or your family while in this country. The goods must be taken abroad with you within three months, save in so far as you have used them up within that time before you leave: they must not be disposed of to any other person in this country.

The supplier will require to see your passport; and he will detach one coupon for each £1 or part of £1 worth of goods purchased. He will ask you to sign a copy of the bill, and also a brief declaration as to the facts, in order that he may recover the tax payable by him but not charged to you. Loose coupons cannot be accepted.

If you wish to buy more goods than your coupons allow, you may be able to have them exported for you by the supplier free of tax.

Signature of Passport Holder



BOX LOGOS - TWO SIZES

New Finds Editor Merlin K. Malehorn (L-279, H-10)

In *Newsletter 102*, July-September 1998, in the column "New Finds, Personal Notes, and Other Stuff!", I reported the existence of a logo on the end of some boxes. Tom Holifield (Alderson, WV) had first reported one, and Richard Johnson (Carbondale, IL) then reported over a dozen. There is a sketch of the logo in the column - the illustration is a little larger than the real logo. The true size of the logo is 1 1/8" x 3/8".

The logo was included in Catalog Supplement Sheet (CSS) 34A Mississippi, 43 Alabama, and 8B Utah, which were published with issue 104, January-March 1999. It's also in CSS 57 Washington, published with issue 108, January-March 2000, and in CSS 66 New Mexico, published with the last issue, 109. I'm working on a revised CSS from Missouri, and it'll be in that, too. It'll probably be in some CSSs from other states before we get done.

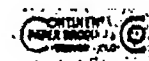
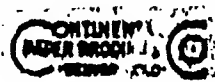
Early this year Nick Sapone (Wanchese, NC) reported a miniature logo, about 11/16" x 3/16", on a box.

When you compare these measurements to the real size logo (1 1/8" x 3/8") you can see that it's slightly smaller. I commented on this in the "New Finds,etc." column in issue 109.

Since that initial report, Nick has been busy and has sent me several more reports of the miniature logo. I've not yet published them because I wanted to doublecheck about sizes.

Just for the sake of illustration, I've included the logo as published in the various CSSs, and a "reduced" picture of the logo, which is not quite in the proper proportions but may give you an idea of what Nick has been reporting.

I'm thinking about making a list so that those of you who are interested in boxes can get some idea of what's been reported so far. After that, we'll have to further revise some CSSs.



PRICES REALIZED

State Revenue Society auction #24 (closing about September 27, 2002):

Lot		Est.	Bid
303	OH 1934-42 sales tax collection 29 different, 7 entires, with some of the toughies incl. C4 \$1.50, C29b entire, C32a w/blue serials, C37, R27, R28, R35-R40, R-42 \$3. Not checked for watermark varieties	7.50	13.00*
303 [sic]	OH 1941 sales tax C38a imperf. pair w/stubs, mint, never hinged, VF	2.50	1.50*
304	OH 1941 sales tax C40a imperf. pair w/stubs, mint, never hinged, VF	2.50	3.50*
305	OH 19?? sales tax (12) all different 1-30 ct. values, 2 w/stubs, mint, never hinged, VF, a lot of the later ones	1.50	1.50*
306	OH 1941 sales tax (3) C34, C35, C36 imperf. pairs w/stubs, mint, never hinged, VF	3.00	2.75*

* willing to go higher

Utah History To Go

[Home](#)[People](#)[Places](#)[Timeline](#)The
Salt Lake
TribuneIn Another
Time[◀ previous](#) | [next ▶](#)**A Token Effort****The Jangle of 'Blood Money' in Utah's History****History Utahns Paid Tax in Blood Money**

Harold Schindler

Published: 10/23/1994 Category: Features Page: J1

The Treasury is worried about the penny; it seems to be going out of style. Pennies are a nuisance; there is nothing to spend them on. They won't fit parking meters anymore. Pennies have outlived their usefulness for paying sales tax. At 6 1/8% making sales tax change is the last stronghold of the copper coin. Was a time in Utah, though, when shoppers not only had to deal with piles of pennies, but tax tokens, too.

Sales tax first went into effect in 1933 at a 3/4% rate paid in round amounts of one cent on a dollar sale. But the Legislature raised the rate to 2% (to make it easier to pay, it said), and adopted the use of tokens to pay fractions of tax on sales under 50 cents. The Utah State Tax Commission ordered two denominations: 1-mill and 5-mill. On June 21, 1937, Utah bought its first carload of 70,000 aluminum tokens from Osborne Register Co., Cincinnati, O. to be put in circulation July 1. The 1-mill disk was a bit smaller than a dime; the 5-mill token slightly larger than a nickel.

As the Salt Lake Tribune explained it, "The mill was the precise tax on a nickel purchase; the 5-mill on a quarter purchase. A penny was the exact amount of tax on a 50-cent sale, and the tokens were used to pay the correct tax on fractional amounts." Shoppers, for instance, buying an item for \$2.65 paid 5 cents and 3 mills tax.

Obviously tokens would be a world-class pain in the pocket. Everyone would be carrying around a supply of aluminum as well as pennies, because businesses were required by law to collect the tax, much to the aggravation of the public. Because Utah Gov. Henry Blood signed the sales tax bill into law, tokens quickly became known as "Blood money."

The extra "small change" created a fashion oddity among Utah males: the coin purse. From 1937 to the mid-1950s (and beyond by surviving senior-senior citizens today), this curious trend ordinarily consisted of the small rosette coin wallet or the larger snaplock leather pouch. Rare was the man who was without such an accessory in which to store his daily horde of pennies, nickels, dimes, quarters, halves and those worthless blankety blank aluminum tokens! (The coin purse for men gradually faded from the scene when tokens were dropped in 1951).

In June of 1942, the burgeoning demands of World War II brought about an acute condition on the homefront. Aluminum was a scarce war material and Utah could not replenish its supply of tax tokens with that metal. The answer was a newfangled chemical composition called plastic. Utah ordered three denominations of plastic tokens in colors: (green 1-mill, gray 2-mill and orange 5-mill) from Ingersen Mfg. Co. of Denver. They were all the same size, slightly smaller than a quarter.

Throughout the existence of sales tax tokens in Utah, the metal disks came in for a variety of uses, but mostly by motorists who insisted on forcing them into parking meters. And there were those under the erroneous impression the 5-mill token would work in a pay telephones. Other vending machines fell victim to mill jams. But tragically, the plastic tokens proved the biggest headache. Young children were inexorably drawn to the brightly colored chips . . . and tried to eat them. The tokens were discontinued in May 1951, and thereafter became another in a long line of collectibles. But as an example of the truth of the adage that "you

NEW OHIO STATE PUNCHCARD

Frank Binder (R-506)

(with New Finds Editor Merlin K. Malehorn H-10)

In the catalog on pages 221-223, five different types of Ohio state-issued punchcards are illustrated.

Issues S3, S4, and S5 are orange. The punch spaces start a little right of the middle of the bottom edge and fill the right edge. The reverses are blank.

Issue S2 is gray, and the punch spaces are the same as for the above three cards. The reverse has some discussion of the uses of the tax and a 3 cents vendor's and customer's receipts.

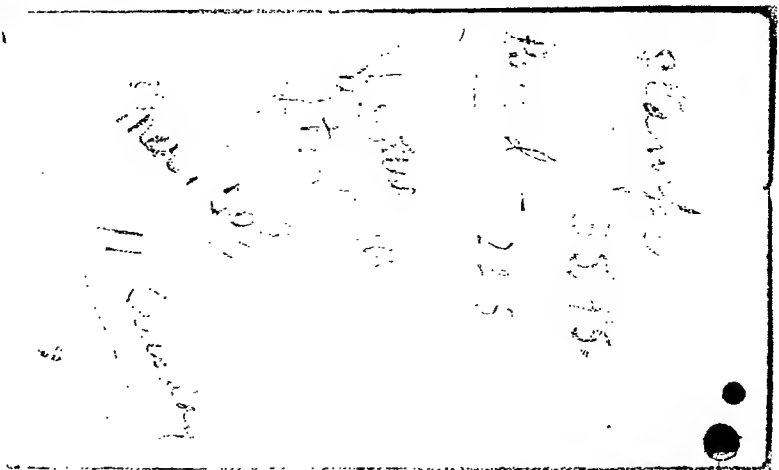
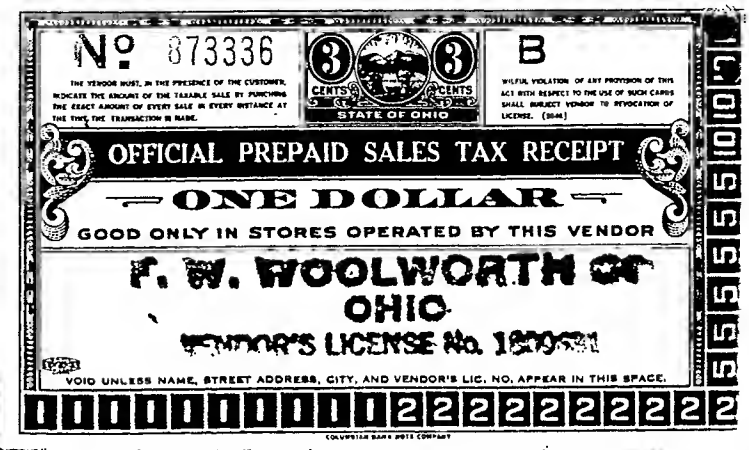
Issue S1 is gray, and the punch spaces fill the bottom edge and the right edge. The reverse is the same as S2.

The punchcard pictured here is not the same as any of the state-issued punchcards in the catalog. It is orange like S3, S4, and S5. However, the punch spaces fill the bottom and right edges, like S1, which is gray. The reverse is blank, also like the last three punchcards.

Also, if you have the catalog, notice the top of S3. The print is NN^a (a number), a compressed view of part of a tax receipt, and (a letter). Printing in the left and right sections is either black or red. For this new find punchcard, the top is the same, print in the left and right sections is red, and the letter is B.

So this card appears to be the same as S3, S4, and S5, except that the bottom edge is completely filled with

punch spaces, which means that the punch spaces at the right edge are different also. This new find will probably be numbered S5.5.



can't please everyone," take the case of the silver dollar.

The "cartwheel"—the good old silver dollar—was a standard in the western states from the day it was first minted. Back East, it was all currency. But in Utah, Wyoming, Nevada, Idaho, Arizona, New Mexico and Colorado the coin of the realm was the cartwheel. U.S. Mints in Carson City, Nev., Denver and San Francisco turned them out almost exclusively for the western states, and large coins became souvenirs for flatland tourists to take home and show the neighbors.

But in Utah, at least, dollars became much like tax tokens—a blamed nuisance. In retrospect, that attitude sounds like 100% idiocy in light of the 1990s monetary conditions. But in the 1940s and '50s, especially (there weren't many folks who had much money in the '30s), the notion of having three or four cartwheels clanking about in a pocket was aggravating.

"Can't I have paper?" was the usual lament when a shopper was handed three or four silver dollars along with the small change. Youngsters used to complain the dollars—when they had them—would drag their jeans down. Women disliked the added weight, and so the silver dollar—outside of the casinos in Nevada—was unpopular. Today, shoppers would riot for the opportunity to receive silver anything in face value change. Silver coins went the way of the buffalo, podnuh.

FEDERAL TAX EXEMPTION CERTIFICATE

Frank Binder (R-506)

(with New Finds Editor Merlin K. Malehorn H-10)

Although we probably don't think about it very much, the federal government purchases a wide variety of things from the civilian market. Nowadays anything major is done by contract, of which there are many types. On the other hand, once in a while something must be obtained directly across the counter at some local business. When that happens, the question of paying the local sales tax arises.

That may have been true in the 1930s, also. However, the federal government did not pay state or local

taxes. But if the local business was audited by state or local officials at some time in the future, there would be a discrepancy between the value of goods sold and the amount of sales tax paid. So the federal government had a form which would be filled out and given to the business, as a means to cover the discrepancy insofar as the federal purchases were concerned.

Specifically, the form below was provided. There's quite a bit of guidance on the reverse, explaining how and when the form is to be used.

Standard Form No. 1094-Revised
Form approved by
Comptroller General U. S., June 11, 1937
(Gen. Reg. No. 86-Revised)

U. S. Government Tax Exemption Certificate

(See instructions on reverse hereof)

U. S. **WAR DEPARTMENT, WASHINGTON, D. C.**

(Department, Bureau, or Establishment)

W 1,081,554

INDICATE AMOUNT OF TAX		
KIND	INCLUDED	EXCLUDED
Federal	X X X	\$
*State	\$	\$
*Local	\$	\$

(Use one block only, cancel others)

I certify that I have purchased for the exclusive use of the United States Government from

(Name and local address of vendor—Street, City, and State)

delivered at _____
(City) (State)

(Description, quantity, and unit price)

which has (or have) been delivered, or which will be delivered and invoiced pursuant to purchase orders issued under contract No. _____, dated _____, and for which a tax exemption certificate has not heretofore been issued.

Date _____ Identification Card No. _____
(Signature and title of purchaser) Vehicle License No. _____

For VENDOR

To be filled in ONLY when a State or local tax is included in the purchase price.

Certified correct and just;

Name _____

By _____

Title _____

For ADMINISTRATIVE OFFICE

D. O. _____ Symbol _____
(Name)

Bu. Vou. No. _____ Period _____

*State and local taxes to be paid only when absolutely necessary to obtain commodity required.

ADVERTISEMENTS

COLLECTOR needs the following IL metal provisionals to complete collection -- Moline (L62A, 63Ac, 63Bb, 63Bc) and Rock Island (L88Ab, 88Ba, 88Db). Also need most IL paper issues. Indicate condition and asking price. Don Thannen, 309 Kenyon Drive, Springfield, IL 62704.

FOR SALE: Old Ohio sales tax stamps featuring the state seal. Five different denominations. \$1.50 postpaid. Dave Piatt, Rt.52, Stout, OH45684.

WANTED: All types of paper/cardboard scrip. Scott McClung, 8381-H Montgomery Run Road, Ellicott City, MD 21043.

OHIO SALES TAX RECEIPTS

Frank Binder R-506 and Ken Stewart R-509
(with New Finds Editor Merlin K. Malehorn L-279)

Frank Binder has reported a somewhat "off-beat" set of Ohio sales tax receipts. A picture is provided on the next page. Note the serial numbers on the receipts in the center column. All of them are numbered EFBHE0990. The three receipts in the left-hand column are also numbered the same. In the right-hand column, you see the normal sequence of the serial numbers.

Just what's the deal on these duplicate-numbered tax receipts?

Ken Stewart has suggested a possible answer, based on his childhood recollections of the use of the receipts, the printing business at that time, and some suppositions on his part. He cautions that his comments are not authoritative - there's no proof of whether they are correct.

He assumes that serial numbers were applied by a separate press pass from the printing of the stamps. The numbers were applied by a device placed in a printing plate in which the number increased by one for every rotation of the plate (of if flat plate, for

each complete movement of the plate). Since the sheets of printed stamps were almost two feet by three feet the printer was faced with an interesting problem in how to handle the numbering. The printer could use a different letter combination for each plate position or he could print one sheet with the same number and letter combination for each position. Frank's stamps show that the printer took the easy way out and printed the same numbers and letters on each stamp across the sheet. Each sheet would have the next serial number in a sequence of 100. The sheets were then stacked in piles of 100, the entire sequence. The sheets were then cut apart and stapled.

Ken suspects that loose stamps were processed the same way except that Frank's stamps seem to indicate that they were stacked in piles of ten before cutting and boxing. Or, the stamps came from some odd sheets that were lying around and were cut up for loose stamps. Since most stamps were issued in bundles it is not unlikely that the loose stamps came from the ends of production runs.

Again, Ken cautions that there's no proof that this explanation is the correct one.

MICHAEL FLORER EXPLORES E-BAY

Over the past few months I was actively pursuing sales tax tokens and other collectibles on eBay, the huge auction site on the Internet. On the next page are some results you will likely find of interest.

Description	No. of bids	Realized
Illinois Depue Merchants local token (IL-L36)	<i>buy it now</i>	\$35.00
Illinois El Paso local token (IL-L38)	4	\$10.45
Indiana Welsh/Ristine anti-sales tax token (IN-R1)	20?	\$188.00?
Mississippi roll of 50 aluminum tokens (MS-O5A)	7	\$25.00
New Mexico black fiber token (NM-S8)	9	\$26.88
Ohio The Kroger Grocery & Baking Co., Cincinnati punch card (unlisted)	8	\$51.00
Ohio wood receipt dispenser (unlisted)	1	\$9.95
Oklahoma Huey Long counterstamp (OK-S5cs1)	5?	\$77.00?

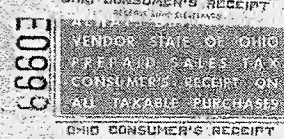
The Depue token sold by the "buy it now" option, i.e. it sold for a fixed price before anyone bid on it. The Indiana and Oklahoma items sold over 30 days ago and the information is no longer available on eBay, hence, the question marks. I should have recorded it at the time. I have reported the unlisted Ohio items to Merlin Malehorn already. He will likely write them up for publication in the *ATTS Newsletter*.



VENDOR'S
STUB
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CENTS



9
CENTS



Obituaries

George W. Magee, businessman

By Rusty Pray
INQUIRER STAFF WRITER

George W. Magee Jr., 90, whose boyhood fascination with model trains later became his vocation, died Sunday of complications of pneumonia at Lankenau Hospital.

Mr. Magee, born and raised in the Overbrook section of West Philadelphia, had been a longtime resident of Penn Valley before entering Beaumont Retirement Community in Bryn Mawr in 1988.

To Mr. Magee, model trains were more than an animated decoration for under the Christmas tree, his daughter, Nancy, said. But as with baseball cards and other boyhood things, their allure faded as he grew up.

He graduated from the Haverford School in 1930, and went on to get a bachelor's degree from the Wharton School of the University of Pennsylvania in 1934. Fresh from Penn, where he had been president of his senior class, he opened his own business, Magee Press, in 1935 with money staked to him by his father.

During World War II, Mr. Ma-

gee closed the business and served in the Army. He was discharged in 1945 and went back to civilian life, reopening the business and marrying Betty Wynne.

One Christmas, when his daughter was a baby, he bought a wind-up train set — ostensibly for her. It might as well have been for him, because that set rekindled his interest in trains and put him on track to buy the Tom Thumb Hobby Shop in Center City.

It was several more years before Mr. Magee would be able to make the purchase, and in the interim, he worked as a purchasing agent for publishing houses Edward Stern & Co. and Cuneo Press.

Finally, in 1962, he was able to purchase the shop on South 16th Street. While he stocked standard modeling fare, he also turned the store into a specialty shop for imported HO-gauge trains.

For 10 years, it was a beacon to Center City businessmen seeking a lunchtime connection to their boyhoods, not to mention that hard-to-find German locomotive.

Mr. Magee retired and closed the shop in 1972, but his interest in model trains continued until his death.

Mr. Magee was a man of long-term interests.

He was a 75-year member of Overbrook Presbyterian Church, where he served in a number of capacities and will be remembered as a cofounder of its preschool program more than 30 years ago. He volunteered for many years in the emergency room at Lankenau Hospital. He even had an auxiliary hobby: collecting rare coins. He was a member — long-standing, of course — of the Philadelphia Coin Club.

In addition to his daughter, Mr. Magee is survived by two grandchildren. His wife died in 2001 after 54 years of marriage.

Services will at 11 a.m. Saturday at Overbrook Presbyterian Church, City and Lancaster Avenues. Burial is private.

Memorial donations may be made to Overbrook Presbyterian Church, 6376 City Ave., Philadelphia 19151.

Rusty Pray's e-mail address is rpray@phillynews.com.

MAGEE

GEORGE W. JR., of Beaumont at Bryn Mawr PA, formerly of Penn Valley, died on Sunday Feb. 10, 2002 at the age of 90; husband of the late Betty Wynne Magee and father of Nancy Wynne Magee of Shillington PA, he is also survived by 2 grandchildren Jonathan and Erin Hanna. Relatives and friends are invited to attend his Memorial Service on Saturday Feb. 16th, 11 A.M. in the Overbrook Presbyterian Church, cor. City Line and Lancaster Aves., Phila. PA. Interment Private. In lieu of flowers, contributions in his memory may be made to either: Overbrook Presbyterian Church, 6376 City Ave., Phila. PA 19151; or to Reading-Berks Emergency Shelter, 430 N. 2nd St., Reading PA 19601.

CHADWICK AND MCKINNEY
FUNERAL HOME OF ARDMORE

MAGEE — On Sunday February 10th 2002, GEORGE W. JR., widower of Betty (nee Wynne) Magee, of Bryn Mawr, PA, age 90 years.

Father of Nancy Wynne Magee, of Shillington, PA, also survived by 2 grandchildren, Jonathan and Erin Hanna. Memorial service will be held on Saturday February 16, 11 a.m. in the Overbrook Presbyterian Church, Corner City Line and Lancaster Aves., Philadelphia, PA. In lieu of flowers, Contributions in his memory may be made to either Overbrook Presbyterian Church, 6376 City Ave., Phila., PA 19151 or to Reading-Berks Emergency Shelter, 430 N. 2nd St., Reading, PA 19601.

LES ALBRIGHT'S OTHER COLLECTION

READING EAGLE & READING
TIMES, READING, PA •

TUESDAY, FEBRUARY 12, 2002

George W. Magee Jr.

George W. Magee Jr., 90, formerly of Penn Valley, Montgomery County, died Feb. 10 in Lankenau Hospital, Wynnewood, Montgomery County.

He was taken to the hospital from Beaumont Retirement Community at Bryn Mawr, Montgomery County, where he had resided since 1988.

His wife, Betty (Wynne) Magee, died May 20.

Born in Philadelphia, he was a son of the late George W. Magee Sr. and Sara (Andrews) Magee.

Magee was the owner of the Magee Press, Philadelphia, from 1935 to 1950 and was employed from the 1950s to the 1960s as a purchasing agent by Edward Stern and Cuneo Eastern Press, Philadelphia. He was the owner of the Tom Thumb Hobby Shop, Philadelphia, from 1962 until his retirement in 1972.

He was an Army veteran of World War II.

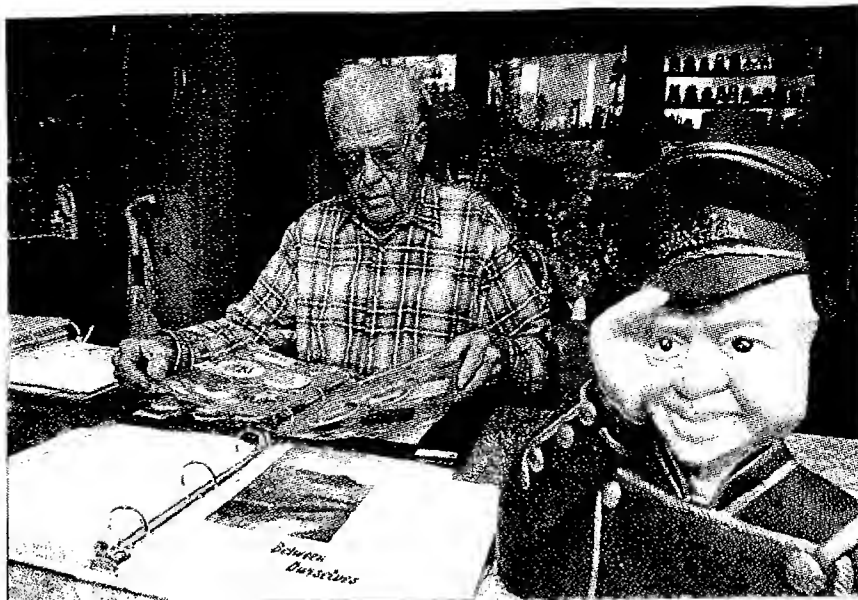
Magee was a 1930 graduate of the Haverford School and a 1934 graduate of the University of Pennsylvania, Philadelphia, where he was class president.

He was a volunteer in the emergency room at Lankenau Hospital.

Magee was a member of the Overbrook Presbyterian Church, Philadelphia.

Surviving are a daughter, Nancy W. Magee, Shillington; and two grandchildren.

Memorial services will be Saturday at 11 a.m. in the Overbrook Presbyterian Church. Burial will be private. Chadwick & McKinney Funeral Home Inc., Ardmore, Montgomery County, is in charge of arrangements.



GREG GILBERT / THE SEATTLE TIMES

Les Albright, a former Frederick & Nelson deliveryman, thumbs through the collection of store memorabilia that makes him popular at reunion lunches. His collection includes a cast-iron doorstop of the store's last doorman, right.

A singular collection

Les Albright, 80, always gets a fair amount of attention at these gatherings, not just because he's a 30-year store employee, but because he's a collector. In 10 three-ring binders he'll bring to the event, Albright has more than 250 issues of the company in-house newsletter, "Between Ourselves," dating back to 1932.

He also has more than 80 colorful buttons and badges from store promotions and special events and a cast-iron, 14-inch-tall doorstop made in the image of William Stine, the store's last doorman.

Albright drove the store's trademark dark-green vans, first for deliveries to customers' homes and later from the downtown store to smaller stores in the suburbs.

"We had a schedule you could almost set your clock by," he recalls. "I used to go over to Bellevue a lot and one of the toll collectors would say, 'Must be my break time, here comes Frederick & Nelson.'"

The store's top officers, Albright said, set an egalitarian tone that fostered respect and cooperation. Employees also played together, on baseball teams, at golf tournaments and in a storewide bowling league.

In Albright's "Between Ourselves" collection, the oldest newsletter is dated December 1932, with Santa's smiling face on the cover and an opening letter that reads as if it could have been written today.

In that Depression-era message, company President William St. Clair exhorted his staff: "It has taken courage and patience to maintain interest and fortitude in a trying year such as we are just closing, but we have gained experience which will be very valuable."



GREG GILBERT / THE SEATTLE TIMES

Employee badges and buttons from store promotions, above, make up part of Les Albright's popular collection of Frederick & Nelson memorabilia. He also has issues of the in-house newsletter dating to 1932.

			Income (10/1-10/31)	
Balance 9/1/02	\$ 543.28		Dues & Donations	24.00
Expenses (9/1-9/30)			Balance 10/31/02	\$ 408.32
Postage & copies	1.20			
Newsletter	156.65			
Income (9/1-9/30)			Expenses (11/1-11/30)	
Dues & Donations	00.00		Postage & copies	1.85
Balance 9/30/02	\$ 385.43		Income (11/1-11/30)	
			Dues & Donations	10.00
Expenses (10/1-10/31)			Balance 11/30/02	\$ 416.47
Postage & copies	1.11			

DONATIONS: Donations this year are \$201. Thanks to Bob Straker for his donation. All the donations are appreciated very much and help keep us from needing to raise the dues even with increased postal rates and coping costs. Life members, it is okay if you want to make a donation. ☺

MEMBERSHIP (November 30) 112

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